

**TI-000 TOPICAL INDEX TO THE CONTRACT AUDIT MANUAL****TI-001 Topical Index**

This section is an internal index to the Contract Audit Manual (CAM). It is an alphabetical listing of subjects captioned in the individual CAM subsections.

**TI-002 Other Resource Availability**

DCAA maintains the full text of the CAM, all Standard Audit Programs, Proforma Reports, Supplemental Materials, and Audit Guidance on our current Intranet. DCAA's Intranet also provides links to other locations that contain regulations and guidance such as FAR, DFARS, BLS, OMB Circulars, and other FAR Supplements.

**TI-003 Adobe Acrobat Reader as a Search Engine (Selecting CAM as an Index)**

a. The complete text of the CAM should be installed on the hard drives of all DCAA computers in PDF format and should be available as a Search Index in the Adobe Acrobat Reader. If unavailable, follow these instructions:

1. Open Acrobat 6.0.
2. Select Edit/Search and you will see the Search Task Pane.
3. Click the Use Advanced Search Options at the bottom of the Task Pane.
4. Using the Look In drop down arrow, choose Select Index...
5. Once the Index Selection dialog box appears, click Add and you will see an Open Index File dialog box appear (note: if you see CAM in the available indexes, go to step 7).
6. Navigate to the .PDF CAM folder, usually C:\CAM and select the CAM Index.pdx file.
7. If not already indicated, ensure there is a Checkmark in the box next to the CAM Index, then click OK.
8. Once indexing is complete, use the menu to select Edit, Preferences. Once the Preferences dialog box appears select Search from the list

on the left and click on "Always Use Advanced Search Options" then click OK.

b. If the instructions above fail or you do not have Adobe 6.0 or higher, contact your CompUSA technician for help. For information on prior versions of Adobe see a prior version of CAM.

**TI-004 Searching the CAM using Adobe**

a. Auditors have the capability to search, locate, print, cut, and paste information with Adobe. Various search features enable users to "look up" or search for words, phrases, or numbers within documents stored on their hard drives. Auditors can:

- conduct single word, multiple contiguous word, and wildcard searches, and
- export and/or print entire documents (including graphic images), or selections from one or more documents.

b. To search the Adobe CAM Index, follow these instructions:

1. Open Acrobat 6 (ensure you have selected CAM as an Index and you have selected "Always Use Advanced Search Options" in the Edit Preferences dialog box, see TI-003).
2. Click the Search button (binoculars) and a Search Task Pane will appear on the right.
3. Using the Look In drop down arrow, choose Currently Selected Indexes.
4. Type your specific word search into the dialog box provided in the task pane.
5. Navigation to the individual hits is now possible by using the "plus sign" next to the hit to expand or double clicking on any item in the results pane.
6. Use the zoom option to select the best viewing option.
7. Searching can be refined by using the options available in the Advanced Search Task Pane.

c. Additional help on searching is available on the Adobe Help Menu (link provided at the bottom of the Task Pane).

### **TI-005 Cutting & Pasting with Adobe**

Adobe has several cut and paste alternatives. Because of the two column formatting of CAM and depending on the application, auditors should pay particular attention to the alternative used.

a. The following method can be used for Excel or Word. It will yield optimum results when performing simple editable text transfers to Word:

1. Click on the Select Text Tool to initiate the copy tool and select the desired text. By holding the Ctrl key before selecting the desired text, you can copy from more than one page but both columns must be copied.
2. Right click on the highlighted section and select Copy or use Edit/Copy from the menu.
3. Use the Paste features in Word to insert the copied text into a new "blank file" (a blank file is necessary because of the procedure in 5 below).
4. When the items are pasted into Word a Paste Options button may appear

at the bottom of the inserted text. If this occurs, use the down arrow on the button and click on the Keep Text Only option.

5. Select Format/AutoFormat from the menu and click OK. Note: if you do not take enough text for the AutoFormat to reconfigure the format you may have to reformat the information yourself (or you can repeat the process acquiring a larger amount of information).
- b. The following method will yield optimum results when performing non-editable text transfers to Word or Excel:
  1. Click on the Snapshot Tool to initiate the graphics tool.
  2. Select the desired area by initiating a left click at the beginning of the area you want to copy and drag the plus sign to the end of the area. When the mouse is released you should get an Adobe reader message indicating the selected area has been copied to the clipboard. You can snapshot an entire page into the clipboard by simply left clicking anywhere on the page.
  3. Use the Paste features in Word or Excel to insert the copied text into a new or existing file.

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>A&amp;E CONTRACTS</b>			
<b>See Construction Contracts</b>			
<b>A-122</b>			
<b>See OMB Circular</b>			
<b>ACCESS TO RECORDS</b>			
Access to Records of Contractor	1-504	counting Systems and Post Contract Award Accounting System Audits	5-200
GAO Access to Records and Files	1-203	<b>ACKNOWLEDGMENT/NOTIFICATION</b>	
Government's Right of Access to Records	14-110	Acknowledgment/Notification Letter	4-103
Other Access to Records Issues -- Records Destroyed or Not in Condition for Audit	1-506	<b>ACMS</b>	
Other Access to Records Issues -- Transfer of Records from Hard Copy to Computer Medium	1-505	<b>See Advanced Cost Management Systems</b>	
<b>ACCOUNTING AND MANAGEMENT SYSTEMS</b>		<b>ADEQUACY</b>	
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-104.11
Obtaining an Understanding of the Contractor Accounting and Management Systems	5-106	Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302
<b>ACCOUNTING SYSTEM</b>		Adequacy of Supporting Evidential Matter	7-2105.2
Accounting System (Control Environment)	5-311	Adequacy of the Contractor's Briefing System	3-202.3
Adequacy of Cost Accounting System for Preparation of Price Proposals	9-302	Adequacy-Cost Impact Proposals	8-503.6
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Audit Adequacy of Proposals or Claims	12-503
Contractor's Accounting Systems	7-1203.1	Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
Educational Institution Accounting Systems	13-303	Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
Post Contract Award Accounting System Audits	5-203	Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Preaward Survey of a Prospective Contractor's Accounting System	5-202	Audits of Disclosure Statement for Adequacy	8-200
Preaward Surveys of Prospective Contractor Ac-		Criteria for Adequacy Determination	8-206
		Determining Adequacy of Cost or Pricing Data	9-204
		Determining Adequacy of Information Other than Cost or Pricing Data	9-208
		Evaluating the Adequacy of Cost or Pricing Data or	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Information Other Than Cost or Pricing Data in Price Proposals	9-200	<b>AGREED-UPON PROCEDURES</b>	
Evaluation of the Adequacy of Internal Controls	6-404.4	Application of Agreed-Up on Procedures – Price Proposals	9-209
Maintenance of CFAO Letters of Adequacy Determination	8-209	Application of Agreed-Up on Procedures for Contractor Compliance with Certification and Agreement	14-908.5
Report Distribution and Restrictions - Adequacy	10-804.7	Audit of Part(s) of a Proposal and Applications of Agreed-Up Procedures – Price Proposals	9-108
<b>ADR SYSTEM</b>		Reporting Results of Agreed-Up Procedures	14-908.6
Asset Retirements Under the ADR System	7-407.4	Reports on Application of Agreed-Up Procedures	10-1000
Depreciation Under the Class Life ADR System	7-407	<b>AID CONTRACTS</b>	
Special Considerations for Contract Costing Under the Class Life ADR System	7-407.1	<b>See Educational Institutions</b>	
<b>ADVANCE AGREEMENTS</b>		<b>ALLOCABILITY</b>	
Advance Agreements (Indirect Cost)	9-703.3	<b>See Cost Principles</b>	
Advance Agreements for Environmental Cost	7-2120.15	<b>ALLOCATION METHODS</b>	
Advance Agreements for Pension Plan Costs	7-606	Allocation Methods and Consistency of Application	6-505.2
Advance agreements	A-300 31.109	Illustrations of Allocation Methods That Use Income as an Allocation Factor	7-1403.3
Full Funding Limitation Advance Agreements	7-606.2	Indirect Cost Allocation Methods	13-805.3
Indirect Costs Advance Agreements	6-710	Indirect Costs Allocation Methods -- Bases and Pools	6-606
Use of Advance Agreements	7-1003.3	<b>ALLOWABILITY</b>	
<b>ADVANCE PAYMENTS</b>		<b>See Cost Principles</b>	
Contract Audits of Advance Payments	14-904	<b>AMORTIZATION</b>	
<b>ADVANCED COST MANAGEMENT SYSTEMS</b>		Amortization Method	7-103.4
Advanced Cost Management Systems (ACMS)	14-800	Amortization Period	7-103.3
<b>ADVERTISING COST</b>		Amortization versus Depreciation	7-414.1
Allowability of Public Relations and Advertising Cost	7-1202.2	Depreciation or Amortization of Leasehold Improvements	7-414
Help-Wanted Advertising Costs	7-2104	<b>ANTICOMPETITIVE</b>	
Public Relations and Advertising Costs	7-1200	Suspected Anticompetitive Procurement Practices	4-705
Public relations and advertising costs	A-300 31.205-1	<b>APPENDIXES (PROPOSAL REPORTS)</b>	
		Appendixes (Proposal Reports)	10-308

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>APPLICATION CONTROLS</b>		Preparation of the Internal Control Audit Planning Summary	3-305
See Information Technology		<b>AUDIT PROGRAM</b>	
<b>ARMED SERVICES BOARD OF CONTRACT APPEALS</b>		Audit Program (Operations Audit)	14-502.3
See Contract Disputes		Audit Program for Postaward Audits	14-114
<b>ASBCA</b>		Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
See Contract Disputes		Audit Programs for Material Costs	14-405.2
<b>ASSETS ACQUIRED FROM THE GOVERNMENT</b>		Contents of the Audit Program	3-103.1
See Depreciation Costs		Developing the Audit Program Steps	3-103.3
<b>ASSIST AUDITS OF INCURRED COSTS</b>		Modifications to the Audit Program	3-103.4
Assist Audits of Incurred Costs	6-800	Preparing the Audit Program	12-303
<b>ATTRIBUTES</b>		The Audit Program	3-103
Detailed Sampling Plan for Attributes	B-204	The DCAA Postaward Audit Program	14-102
Developing Sampling Reliability Parameters – Attributes	B-404	<b>AUDIT REPORT FORMAT AND CONTENTS (GENERAL)</b>	
Sampling for Attributes or Variables	B-303	Audit Report Format and Contents (General)	10-200
Statistical Sampling for Attributes	B-400	<b>AUDIT REPORTS ON</b>	
Use of Sampling for Attributes	B-402	Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
<b>AUDIT DETERMINED RATES</b>		Audit Reports on Annual Incurred Costs	10-500
See Indirect Cost		Audit Reports on Compliance of Initial Disclosure Statement (Disclosure Statement Reports)	10-805
<b>AUDIT OPINION</b>		Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807
Audit Opinion - General	10-103.3	Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Audit Opinion - Pricings	10-304.6	Audit Reports on Contract Audit Closing Statements, Other Contract Closings,	
Audit Opinion - Termination	10-706.1		
Reporting the Audit Opinion in Price Proposal Audit Reports	9-213		
Types of Audit Opinions in Price Proposal Audit Reports	9-212		
<b>AUDIT PLANNING</b>			
Audit Planning – Concurrent Auditing	6-107.2		
Audit Planning Data – Educational Institutions	13-304		
Audit Planning	3-000		
Coordinated Audit Planning	4-202.1		
Coordinated Audit Planning	4-202.1		
Internal Control Audit Planning Summary (ICAPS)	3-300		
Introduction to Contract Audit Planning	3-100		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
and Price Redeterminations	10-900	Audit Scope - Incurred Costs at Low-Risk Contractors with \$15 Million or Less Auditable Dollar Volume (ADV)	6-104
Audit Reports on Cost Accounting Standards Matters	10-800	Audit Scope - Incurred Costs	6-103
Audit Reports on Gov't Property	14-408	Audit Scope - Progress Payments	14-204
Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808	Audit Scope - Purchasing Controls	5-605
Audit Reports on Operations and Internal Control (System Audits)	10-400	Audit Scope Document Audit Scope Limitations	9-1205
Audit Reports on Postaward Audits of Cost or Pricing Data	10-600	Factors Influencing the Audit Scope	13-703.3
Audit Reports on Price Adjustment Proposals or Claims	10-1100	Limitation of Audit Scope	3-104
Audit Reports on Price Proposals	10-300	<b>AUDIT SERVICES</b>	13-706.3
Audit Reports on Termination Settlement Proposals	10-700	Audit Services for NASA	15-106.2
<b>AUDIT RESPONSIBILITY</b>		Audit Services for Non-DoD Agencies	1-300
Audit Responsibility – Advance Funds	14-904.2	Contract Audit Services for Nonappropriated Funds	14-905
Audit Responsibility – Home Office Audits	6-804.1	Contract Audit Services for TRICARE	14-902
Audit Responsibility – Nonappropriated Funds	14-905.2	Nonaudit Services	2-106
Audit Responsibility – Off-site Locations	6-805.1	Requests for Audit Services Received from State or Local Governments	15-120
Audit Responsibility – Progress Payments	14-203	<b>AUDITING STANDARDS</b>	
Audit Responsibility – Technical Service Contracts	6-205.2	Auditing Standards and DCAA Audits	2-100
Audit Responsibility – Voluntary Disclosure	4-707.2	Auditing Standards	2-000
Audit Responsibility – Voluntary Refunds	4-802.2	Auditing Standards	2-102
CAS Audit Responsibility	8-104	Generally Accepted Government Auditing Standards (GAGAS)	2-101
Contract Audit Responsibility	14-906.2	Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.29)	2-402
<b>AUDIT SAMPLING</b>		<b>BANKED VACATIONS</b>	
Audit Sampling	4-600	Banked Vacations	7-2112
<b>AUDIT SCOPE</b>		<b>BASE</b>	
Audit Scope - Field Pricing Support	9-103.3	<b>See Allocation Methods</b>	
		<b>BID PROTEST</b>	
		Bid Protests	1-406.3
		Proceedings Related to Bid Protests	7-2118.8
		Relationship with Government Legal Counsel in Contract Disputes, Bid	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Protests, and Other Matters	1-406	Owned and Used by Other Firms (Business Acquisition)	7-1703
<b>BILLING RATES</b>		<b>BUSINESS COMBINATION</b>	
Appendix - Billing Rates	10-505.2	Accounting for Business Combinations	7-1704
Provisional Billing Rates	6-705.1	Asset Valuation and Re-valuation Resulting from Business Combinations	7-1705
<b>BILLING SYSTEM</b>		Asset valuations resulting from business combinations	A-300 31.205-52
Audit of Billing System Internal Controls	5-1100	Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2
Billing System - Information Technology System Internal Controls	5-1109	Bonuses Resulting From Business Combinations	6-414.7
Billing System Examination Considerations for Contract Types	6-10S1	Business Combination Costs	7-1700
Billing System Policies and Procedures	5-1107	Business Combinations	7-1702
Criteria for Adequate Billing Systems – Major Contractors	6-1007.2	<b>CAC</b>	
Criteria for Adequate Billing Systems – Nonmajor Contractors	6-1007.3	<b>See Contract Audit Coordinator</b>	
Implementation of Billing System Policies and Procedures	5-1108	<b>CACWS</b>	
<b>BOARD OF DIRECTORS</b>		<b>See Cumulative Allowable Cost Worksheet Also see 6-708.2 and 10-504.5</b>	
Board of Directors or Audit Committee	5-307	<b>CAPITAL INVESTMENT</b>	
<b>BRIEFING</b>		Audit of Contractor Capital Investment Projects	14-600
Adequacy of the Contractor's Briefing System	3-202.3	Methods for Evaluating Capital Investment Proposals	14-603
Briefing Contract Requirements	5-1108.3	<b>CAPITAL ITEMS</b>	
Briefing of Contract Terms	5-911.2	Capital Items as Contract Costs	7-2106
Briefing of Contracts and Requests for Proposals	3-200	<b>CAPITAL LEASE</b>	
Contract Briefing System Objective of a Contract Briefing System	3-202	Audit Considerations---	
Prior Contract Briefing	3-202.1	Capital Lease	7-203.2
<b>BUDGET AND PLANNING</b>	12-604	Capital Leases	7-203
Audit of Contractor Budget and Planning System Internal Controls	5-500	Related Party Capital Leases	7-206.1
<b>BUDGET PERFORMANCE</b>		<b>CAPITALIZATION</b>	
Budget Performance - Revisions	5-510	Capitalization of Environmental Cost	7-2120.8
Budget Performance and Measurement	5-509	Capitalization of Equipment	13-806.1
<b>BUSINESS ACQUISITION</b>		Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404
Basic Approaches to Obtaining Control Over Assets		<b>CAS COMPLIANCE</b>	
		Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
CAS Compliance Testing	8-305	<b>CLAIMS</b>	
CAS Compliance Testing	8-305.2	Assistance in Preparing	
CAS Compliance	11-104.5	Claims Against the Gov-	
<b>CAS COVERAGE</b>		ernment	1-508
<b>REQUIREMENTS</b>		Audit Adequacy of Propos-	
CAS Coverage Require-		als or Claims	12-503
ments and CAS Exemp-		Audit Reports on Price Ad-	
tions	8-103	justment Proposals or	
<b>CASB</b>		Claims	10-1100
See Cost Accounting Stan-		Auditing Contract Termina-	
dard		tion, Delay/Disruption,	
<b>CENTRAL CONTRACTOR</b>		And Other Price Adjust-	
<b>REGISTRATION</b>		ment Proposals Or Claims	12-000
See 5-1103, 6-1006, 9-102.2,		Auditing Delay/Disruption	
14-205		Proposals or Claims	12-800
<b>CERTIFICATES OF NON-</b>		Claims for Extraordinary	
<b>DISCLOSURE</b>		Relief	12-900
Signing Certificates of Non-		Contractor's Request for Re-	
Disclosure and State-		consideration or Claims	
ments of Financial Inter-		of Disapproved Costs	6-908
est	1-403.5	Costs of Preparing and Sup-	
<b>CERTIFICATION</b>		porting Equitable Ad-	
Application of Agreed-Upon		justment Proposals or	
Procedures for Contractor		Claims	12-606
Compliance with Certifi-		Costs of Preparing and Sup-	
cation and Agreement	14-908.5	porting Proposals or	
Certification	9-1207	Claims	12-802.6
Claim Certification Re-		Equipment Costs On Con-	
quirement	12-505	struction Contract Pro-	
Contract Certification-		posals or Claims	12-802.5
Estimating Systems	5-1210	Equitable Adjustment Pro-	
Contractor's Certification		posals or Claims - - Total	
and Agreement with		Cost Method	12-704
DSCA	14-908.3	Evaluation of Contractor's	
Indirect Cost Certification	6-706	Procedures for Preparing	
Indirect cost rate certifica-		Reimbursement Claims	6-1006
tion and penalties on un-		Exit Conferences on Price	
allowable costs	A-300 31.110	Adjustment Proposals or	
Proposal Certification Re-		Claims	12-507
quirement	12-506	Preparation and Submission	
<b>CHANGES CLAUSE</b>		of Reimbursement Claims	
Auditing Submissions Under		by Contractors	6-1004
the Changes Clause	12-700	Price Adjustment and Con-	
<b>CHANGES TO DISCLOSED</b>		tract Settlement Proposals	
<b>OR ESTABLISHED</b>		or Claims - Overview	12-500
<b>PRACTICES</b>		Price Adjustment Proposals	
See Disclosure Statement		or Claims - General Au-	
<b>CIRCULARS</b>		dit Guidance	12-600
See OMB Circulars		Prime Contractor Audits of	
<b>CIPR</b>		Subcontractors' Claims	6-802.3
See Insurance Cost Or Pen-		Profit on Equitable Adjust-	
sion Cost		ment Claims	12-703



<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Qui Tam Actions Under the False Claims Act	4-709	Offsets – Compensation Costs	6-413.7
Subcontractor Equitable Price Adjustment Proposals or Claims	12-605	Reasonableness of Compensation Costs of Owners, Executives, and Other Employees Having a Higher Risk of Unreasonable Compensation	6-414
<b>COEFFICIENT OF DETERMINATION</b>		Reasonableness of Compensation Costs	6-413
Coefficient of Determination Interpretation of Coefficient of Determination	F-406 E-205.1	<b>COMPENSATION SYSTEM</b>	
<b>COGNIZANCE</b>		Compensation System – Information Technology System Internal Controls	5-810
Assignment of Cognizance to Federal Agencies	13-102	Compensation System Review (CSR) Considerations	6-414.2
Audit Cognizance at Educational Institutions and Nonprofit Organizations	13-102.3	Compensation System Review and Audit Report	5-812
Change of FAO Cognizance	1-502.4	Compensation System Review and Audit Results	5-811
Cognizance of Cost Negotiation and Audit at Educational Institutions and Nonprofit Organizations	13-100	Compensation System Reviews (CSR) and Audit of Internal Control	5-800
Cost Negotiation Cognizance at Educational Institutions	13-102.1	Description of a Compensation System	5-802.1
Cost Negotiation Cognizance at Nonprofit Organizations	13-102.2	General Audit Policy for Compensation System Review(s) (CSR)	5-803
Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1	Management Reviews of the Compensation System	5-806
General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302	<b>COMPLETION</b>	
<b>COMMERCIAL ITEMS</b>		Actions Taken at Completion of the Audit	6-708.1
Commercial Items	14-907.5	Actions Taken at Completion of the Audit	6-709.1
Contractor's commercial items	A-300 31.106-3	Completion Stage of Terminated Work	12-304.11
Modifications to Contracts for Commercial Items	14-907.6	Precontract Costs, Costs After Completion, or Costs Over Contract Amount	6-202
<b>COMMON COSTS</b>		Procedure Where Contract Specifies a Completion or Delivered Product	6-202.3
See Educational Institutions		Processing of Completion Vouchers	6-1009
<b>COMPENSATED PERSONAL ABSENCE</b>		Receipt-Completion Vouchers	6-1009.1
Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408		
<b>COMPENSATION COSTS</b>			
Determination of Reasonableness of Compensation Costs	6-413.4		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000	Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808
Review-Completion Vouchers	6-1009.2	Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300
Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3	Compliance with FAR 31.205-6(c), Labor-Management Agreements	6-413.1
<b>COMPLIANCE REVIEW</b>		Evaluating Contractor Compliance with Administrative Suspension and Debarment Agreements	4-711
Compliance Reviews	5-1006	Evaluation of Compliance with Internal Controls	6-404.5
Management Compliance Reviews	5-1106	Illustrations - Compliance with the Standard	8-404.3
Scope of Compliance Reviews	5-1006.2	Noncompliance with FAR Part 31	8-502.7
<b>COMPLIANCE TESTING</b>		Noncompliance with CAS	8-302
CAS Compliance Testing	8-305	Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.29)	2-402
CAS Compliance Testing	8-305.2	Reporting on Compliance with Laws and Regulations, Deficiencies in Internal Controls, Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 5.08 and 6.32)	2-403
General Requirements for Compliance Testing	8-305.1	<b>COMPUTER COST ALLOCATION</b>	
<b>COMPLIANCE WITH</b>		Computer Cost Allocation (Algorithm)	7-100
Application of Agreed-Upon Procedures for Contractor Compliance with Certification and Agreement	14-908.5	<b>COMPUTER OPERATING COSTS</b>	
Audit of Contractor Compliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments" Clauses	11-100	Allocation of Computer Operating Costs	7-102
Audit Of Contractor Compliance With Contract Financial Management Requirements	11-000	<b>COMPUTER PROGRAM</b>	
Audit of Contractor Compliance with Earned Value Management System (EVMS) Guidelines	11-200	Computer Programs and Lot Data	F-305
Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303	EZ-Quant Computer Programs	F-405
Audit of Estimated, Accumulated, and Reported Costs to Ascertain Compliance with CAS and FAR	8-304	Significant Nonrecurring Costs of Computer Programming and Reprogramming	7-103
Audit Reports on Compliance with CAS (CAS Compliance Reports)	10-807		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>COMPUTER-AIDED AUDIT</b>			
Computer-Aided Audit Applications	4-408	locating Costs Incurred for the Same Purpose	8-402
<b>CONCURRENT AUDITING</b>		Evaluation of Consistency in Estimating and Accounting	9-311.2
Audit Planning – Concurrent Auditing	6-107.2	Evaluation of Internal Equity or Consistency	5-808.5
Concurrent Auditing	6-107	General Rule on Consistency	7-411.1
Stratification in Concurrent Auditing	B-606		
<b>CONFERENCES WITH</b>		<b>CONSTRUCTION</b>	
Conferences With the Contractor (Entrance, Interim, and Exit) on Audit Plans and Results	4-300	Construction – Moving Average	E-307.2
Regional Conferences with GAO	1-205.3	Construction – Scatter Diagram	E-104.2
<b>CONFIRMATION</b>		Construction and architect-engineer contracts	A-300 31.105
DCAA Response to Accounts Receivable Confirmation Requests from CPA Firms	4-203	Construction and architect-engineer contracts	A-300 31.201-7
Written Confirmation of Specific Cost Information	9-107.2	Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417
<b>CONGRESS</b>		Equipment Costs On Construction Contract Proposals or Claims	12-802.5
Relationship with Members of Congress and Congressional Committees	1-409	Prohibition Against the Use of DoD Funds for Construction of New Buildings	13-906
<b>CONSISTENCY</b>		<b>CONSULTANT SERVICE COST</b>	
Allocation Methods and Consistency of Application	6-505.2	Professional and Consultant Service Costs	7-2105
Consistency between Estimating and Accumulating Costs	8-401.1	Professional and consultant service costs	A-300 31.205-33
Consistency by Asset, Not for All Assets	7-411.3	<b>CONTRACT TERMS</b>	
Consistency in Accounting and Estimating	7-411.4	Briefing of Contract Terms	5-911.2
Consistency in Depreciation Method	7-411	Contract Terms	6-603.5
Consistency in Reporting Costs	8-401.2	Special Considerations in Audit of Selected Contract Terms	6-200
Consistency in Using Standards	9-314.4	<b>CONTRACT ADMINISTRATION</b>	
Consistency with Strategic and Long-Range Plans	5-508.3	Contract Administration Interface	9-1005.6
Cost Accounting Standard 401 --- Consistency in Estimating, Accumulating and Reporting Costs	8-401	Coordination with Contractor and Government Contract Administration Personnel	4-102
Cost Accounting Standard 402 --- Consistency in Al-		DCAA Responsibilities to Procurement and Contract	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Administration Organizations	1-403.1	Protests, and Other Matters	1-406
FAO Coordination with Contract Administration Personnel	4-100	Reporting Requirements for Contract Disputes Cases	15-504
Financial Liaison Advisory Services to Contract Administration Offices	15-306	<b>CONTRACT MODIFICATIONS</b>	
Procurement and Contract Administration Responsibilities to DCAA	1-403.2	Contract Modifications	
Relationships with DoD Procurement and Contract Administration Organizations	1-403	Causing Subcontract Terminations	12-102
Required Notification to Contract Administration Offices and Courtesy Notice to Contractors	1-503.2	Effect of Contract Modifications	8-103.4
<b>CONTRACT AUDIT COORDINATOR</b>		<b>CONTRACTING OFFICER</b>	
Contract Audit Coordinator (CAC) Program	15-200	Communicating with the Contracting Officer at the Start of the Audit	14-116.1
Contract Audit Coordinator (CAC)	8-104.3	Contracting Officer Decisions	15-502
<b>CONTRACT AUDIT FOLLOW-UP</b>		Contracting Officer's Designated Representatives for Receiving Cost or Pricing Data	14-106
Contract Audit Follow-up	15-600	Contracting Officers' Position	7-1205.1
<b>CONTRACT CLAUSE</b>		Contracting Officer's Record of Price Negotiations	14-111
Contract clause	A-400 231.100-70	Contracting Officer's Treatment of Reported Recommendations	15-403.4
Contract Clauses	14-112	Coordinate with Government Trial Attorney and Contracting Officer	15-506.3
Purchasing System -- Contract Clause Flow Down	5-607	Coordination with Contracting Officers and Paying Offices	6-1007.1
<b>CONTRACT DISPUTES</b>		Coordination with Contracting Officers	9-305
Contract Disputes Act	12-504	Establishment of Final Indirect Cost Rates by Contracting Officer Negotiation	6-709
Coordinated Support of Contract Disputes Activity	15-503	Reporting to the Contracting Officer	3-204.2
DCAA Contract Disputes Cases	15-504.1	<b>CONTRACTOR AIRCRAFT</b>	
FAO Responsibilities in Contract Disputes Cases	15-506	Travel Costs on Contractor Aircraft - Owned, Leased, or Chartered	7-1003
Procedures for Actual or Potential Contract Disputes Cases	15-500	<b>CONTRACTOR APPEALS</b>	
Regional Contract Disputes Coordinator (CDC) Responsibilities in Contract Disputes Cases	15-505	<b>See Contract Disputes Cases</b>	
Relationship with Government Legal Counsel in Contract Disputes, Bid		<b>CONTRACTOR COST DATA REPORTS (CCDRS)</b>	
		Audits of Contractor Cost Data Reports (CCDRs)	11-400

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>CONTRIBUTIONS</b>		Coordinated Audit Planning	4-202.1
Contributions Claimed as		Procedures for Coordinated	
Dues or Subscriptions	7-1102.6	Audits	15-206.3
Contributions or donations	A-300 31.205-8	<b>COORDINATION WITH</b>	
Suspected Illegal Political		Audit Coordination within	
Contributions	4-706	Multiorganizational	
<b>CONTROL ENVIRONMENT</b>		Companies	8-204
Accounting System (Control		Coordination with ACO	14-606
Environment)	5-311	Coordination with Contract-	
Assignment of Authority		ing Officers and Paying	
and Responsibility - Im-		Offices	6-1007.1
pact on Control Environ-		Coordination with Contract-	
ment	5-309	ing Officers	9-305
Audit of Internal Controls --		Coordination with Contrac-	
Control Environment and		tor and Government Con-	
Overall Accounting Con-		tract Administration Per-	
trols	5-300	sonnel	4-102
<b>CONTROL OBJECTIVES</b>		Coordination with Contrac-	
Determining if Relevant		tor Internal and External	
Control Objectives and		Auditors	4-200
Related Control Activities		Coordination with Govern-	
Exist	5-107	ment Technical Personnel	6-506
<b>CONTROL RISK</b>		Coordination with Technical	
Assessing Control Risk and		Representatives	9-504.1
Designing Substantive		Coordination with the Con-	
Audit Tests	2-306.2	tractor	5-803.4
Assessing Control Risk	5-109	Coordination with the	
Assessment of Control Risk	5-111.2	PCO/ACO and Technical	
Control Risk Assessment	3-305.2	Staff on Warranty Costs	7-1605
Obtaining an Understanding		DCAA Coordination with	
of a Contractor's Internal		Subteams	9-1308.2
Controls and Assessing		FAO Coordination with	
Control Risk	5-100	Contract Administration	
<b>CONTROL STRUCTURE</b>		Personnel	4-100
Internal Control Structure		Program Plan Coordination	
(GAGAS 6.13 – 6.14)	2-306	with Government and	
<b>COOPERATIVE</b>		Contractor Personnel	14-113.2
Cooperative Arrange-		<b>CORPORATE OR HOME</b>	
ments/Agreements	7-1507	<b>OFFICE</b>	
Cooperative Research Con-		Corporate or Home Office	
sortium Costs	7-2115	Assessments	9-703.14
<b>COORDINATED AUDIT</b>		Corporate or Home Office	
Audit Approach and Coor-		Audits	6-804
ordinated Audits at Educa-		<b>CORRECTION COSTS</b>	
tional Institutions	13-307	Correction Costs for Internal	
Coordinated Audit Approach	13-703	Control Deficiencies	7-2109
Coordinated Audit Approach	7-1904	Correction Costs of Quality	
Coordinated Audit Matrix	13-703.2	Control Program Defi-	
Coordinated Audit Matrix	4-202.3	ciencies	7-2109.1
Coordinated Audit Objec-		<b>CORRELATION</b>	
tives or Programs	15-206	Correlation Analysis	E-205
Coordinated Audit Planning	4-202.1		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Correlation and Regression Analysis	E-200	Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405
Correlation and Use of Scatter Diagrams	E-100	Cost Accounting Standard 406 --- Cost Accounting Period	8-406
Determining the Existence of Correlation	E-205.2	Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407
Evaluating the Extent of Correlation	E-205.3	Cost Accounting Standard 408 --- Accounting for Costs of Compensated Personal Absence	8-408
<b>COST ACCOUNTING PERIOD</b>		Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409
Cost Accounting Standard 406 --- Cost Accounting Period	8-406	Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410
<b>COST ACCOUNTING PRACTICES</b>		Cost Accounting Standard 411 --- Accounting for Acquisition Costs of Material	8-411
Changes in Cost Accounting Practices	7-1811	Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412
Disclosure of Cost Accounting Practices	5-311.2	Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413
<b>COST ACCOUNTING STANDARD</b>		Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414
Applicable Cost Accounting Standards	13-209.1	Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415
Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards Clause	8-500	Cost Accounting Standard 416 --- Accounting for Insurance Cost	8-416
Audit Reports on Cost Accounting Standards Matters	10-800	Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417
Compliance with Cost Accounting Standards Board (CASB) Rules, Regulations, and Standards, and with FAR	8-300		
Cost Accounting Standard 401 --- Consistency in Estimating, Accumulating and Reporting Costs	8-401		
Cost Accounting Standard 402 --- Consistency in Allocating Costs Incurred for the Same Purpose	8-402		
Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403		
Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Cost Accounting Standard 418 --- Allocation of Direct and Indirect Costs	8-418	Evaluation of Individual Cost Estimates and Cost Realism	9-311
Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420	Evaluation of Methods and Procedures-Cost Estimates	9-309
Cost Accounting Standards (CAS) -- Home Office	6-804.3	Evaluation of Parametric Cost Estimates	9-1003.2
Cost Accounting Standards at Educational Institutions	13-209	General Evaluation Procedures for Cost Estimates	9-300
Cost Accounting Standards Audits	4-304.6	Make or Buy Decisions -- Direct Material Cost Estimates	9-405
Cost Accounting Standards	8-000	Source of Material Cost Estimates	9-402.1
Cost Accounting Standards	8-400	Uses of Parametric Cost Estimates	9-1002.3
Establishment of Cost Accounting Standards Board (CASB)	8-102.1	Variances-Direct Labor Cost Estimates	9-503.8
Influence of Cost Accounting Standards	12-105	<b>COST ESTIMATING METHODS</b>	
Overview - Cost Accounting Standards Board (CASB)		Cost Estimating Methods	D-400
Rules and Regulations	8-100	Labor Cost Estimating Methods	D-407
Planning in Connection with Cost Accounting Standards	3-104.15	Material Cost Estimating Methods	D-408
<b>COST ESTIMATES</b>		<b>COST IMPACT PROPOSALS</b>	
Audit Of Cost Estimates And Price Proposals	9-000	Adequacy-Cost Impact Proposals	8-503.6
Audit of Parametric Cost Estimates	9-1000	Audit of Cost Impact Proposals Submitted Pursuant to the Cost Accounting Standards Clause	8-500
Contractor Estimating Methods and Procedures-Cost Estimates	9-303	Conferences and Reports on Audits-Cost Impact Proposals	8-504
Cost Estimates Based on Standard Costs	9-314	General - Cost Impact Proposals	8-502
Deficiencies in Specific Cost Estimates	9-310	Guidance - Cost Impact Proposals, Increased Costs and Offset Techniques	8-503
Direct Labor-Cost Estimates Based on Historical Cost	9-503	<b>COST IMPACT STATEMENTS (CAS COST IMPACT REPORTS)</b>	
Evaluating Direct Labor Cost Estimates	9-500	Cost Impact Statements (CAS Cost Impact Reports)	10-809
Evaluating Direct Material Cost Estimates	9-400	<b>COST OF MONEY</b>	
Evaluating Major Subcontract Proposal Cost Estimates	9-406	Cost Accounting Standard 414 --- Cost of Money as an Element of the Cost of Facilities Capital	8-414
Evaluation of Cost Estimates After Costs Have Been Incurred	9-313		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Cost Accounting Standard 417 --- Cost of Money as an Element of the Cost of Capital Assets Under Construction	8-417	Postaward Audits of Cost or Pricing Data for Possible Defective Pricing	4-304.3
Cost of money	A-300 31.205-10	Price Reduction for Defec- tive Cost or Pricing Data	14-112.1
Cost of Money	A-400 231.205-10	Reporting Results of Evalua- tions of Pricing Proposals with Cost or Pricing Data or Information Other than Cost or Pricing Data	9-211
<b>COST OR PRICING DATA</b>		Subcontractor Cost or Pric- ing Data	14-108
Audit Reports on Postaward Audits of Cost or Pricing Data	10-600	Submission or Disclosure of Cost or Pricing Data	14-105
Audits of Proposals Based on Information Other Than Cost or Pricing Data	9-207	Updating Cost or Pricing Data	14-105.5
Certificate of Current Cost or Pricing Data	14-107	<b>COST PERFORMANCE REPORT</b>	
Contracting Officer's Desig- nated Representatives for Receiving Cost or Pricing Data	14-106	<b>COST PRINCIPLES</b>	
Cost or Pricing Data	14-104	Applicable Cost Principles - Termination Audits	12-104
Deficient or Denial of Ac- cess to Cost or Pricing Data	9-205	Applicable cost principles	A-300 31.106-1
Determining Adequacy of Cost or Pricing Data	9-204	Contract Cost Principles And Procedures	A-000
Determining Adequacy of Information Other than Cost or Pricing Data	9-208	Cost Principles Applicable to Environmental Cost	7-2120.3
Determining What Data are Cost or Pricing Data	14-104.4	Cost Principles	13-803
Errors in Cost or Pricing Data	14-104.7	Defense Federal Acquisition Regulation Supplement (DFARS) Part 231 - Con- tract Cost Principles and Procedures	A-400
Evaluating the Adequacy of Cost or Pricing Data or Information Other Than Cost or Pricing Data in Price Proposals	9-200	FAR Cost Principles	6-607.3
Evaluations of Information Other Than Cost or Pric- ing Data in Support of Requests for Exception From Cost or Pricing Data Requirements	14-907	Federal Acquisition Regula- tion (FAR) --- Part 31 --- Contract Cost Principles and Procedures	A-300
Information Other Than Cost or Pricing Data Re- quirements	9-206	NASA Cost Principles and Procedures	15-106.1
Postaward Audits of Con- tractor Cost or Pricing Data	14-100	Non-DoD Cost Principles and Procedures	15-102.3
		Office of Management and Budget (OMB) Circular A-122 "Cost Principles for Nonprofit Organiza- tions," and Related Areas for Audit Consideration	13-800
		OMB Circular A-122 - "Cost Principles for Non- profit Organizations"	13-205



<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
OMB Circular A-21 - "Cost Principles for Educational Institutions"	13-203	<b>CUMULATIVE ALLOWABLE COST WORKSHEET (CACWS)</b>	
OMB Circular A-87 - "Cost Principles for State, Local, and Indian Tribal Governments"	13-206	Cumulative Allowable Cost Worksheet (CACWS)	6-711.3
Part 31 --- Contract Cost Principles and Procedures	A-300	Cumulative Allowable Cost Worksheet (CACWS), Comparable Worksheets, or Contract Audit Closing Statement Reports (CACS)	10-902
<b>COST REALISM</b>		<b>CUMULATIVE AVERAGE</b>	
Cost Realism Analyses	9-311.4	The Cumulative Average Curve Theory	F-204
Evaluation of Individual Cost Estimates and Cost Realism	9-311	The Cumulative Average Curve Theory	F-204
<b>COST-REIMBURSEMENT</b>		<b>DAR SECTION XV</b>	
Cost-Reimbursement Contracts	6-704.1	See Cost Principles	
Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005	<b>DATA PROCESSING</b>	
Interim Cost-Reimbursement Billings	6-705	See Information Technology	
Notices of Cost Suspensions and Disapprovals under Cost-Reimbursement Contracts	6-900	<b>DATA RIGHTS</b>	
Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103	Evaluation of Data Rights Price Proposals	9-109
Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000	<b>DEFECTIVE PRICING</b>	
<b>COST-TYPE CONTRACTS</b>		See Postaward Audit	
Auditing Terminations of Cost-Type Contracts	12-400	<b>DEFENSE SECURITY</b>	
Credits and Refunds on Cost-Type Contracts	6-203	<b>COOPERATION AGENCY</b>	
Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406	See DSCA	
<b>CPSR</b>		<b>DEFERRED</b>	
See Purchasing		<b>COMPENSATION</b>	
<b>CREDITS AND REFUNDS</b>		Cost Accounting Standard 415 --- Accounting for the Cost of Deferred Compensation	8-415
Credits and Refunds on Cost-Type Contracts	6-203	Cost Paid under the Interrelated Deferred Compensation Agreement	7-510.3
Processing Adjustments for Credits and Refunds	6-203.2	Pension Versus Deferred Compensation ESOPs	7-2114.2
<b>CSR</b>		Split-Dollar Life Insurance Cost / Deferred Compensation Plans	7-510
See Compensation System		<b>DELAY/DISRUPTION</b>	
		See Claims	
		<b>DENIAL OF ACCESS</b>	
		Conditions Representing Denial of Access to Contractor Records	1-504.4
		Deficient or Denial of Access to Cost or Pricing Data	9-205

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Impact of Contractor Denial of Access	1-504.6	Variances-Direct Labor Cost Estimates	9-503.8
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		<b>DIRECT LABOR HOURS</b>	
Non-DoD Supplement ---		Direct Labor Hours Based on Technical Data	9-504
Address List for Department of Health and Human Services Regional Audit Offices	15-1S3	<b>DIRECT LABOR RATES</b>	
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	Evaluation of Estimated Direct Labor Rates	9-505
<b>DEPRECIATION COSTS</b>		<b>DIRECT MATERIAL</b>	
Depreciation Costs	7-400	Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407
General Audit Techniques for Depreciation Costs	7-403	Direct Materials Estimating Methods	9-402
<b>DEPRECIATION METHODS</b>		Direct Materials Requiring Special Consideration	9-407
Depreciation Methods for Commercial Versus Government Work	7-404.2	Evaluating Contractor's Direct Materials Pricing Procedures	9-404
Depreciation Methods Under the General Rules	7-406	Evaluating Direct Material Cost Estimates	9-400
General Principles for Depreciation Methods	7-406.1	Indirect Material	9-703.7
<b>DFARS</b>		Make or Buy Decisions -- Direct Material Cost Estimates	9-405
<b>See Cost Principles</b>		Using Direct Materials Cost Trend Data	9-408
<b>DHHS</b>		<b>DISCLOSURE STATEMENT</b>	
<b>See Department of Health &amp; Human Services and/or Non-DoD</b>		Audit of Disclosure Statement and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303
<b>DIFFERENCES OF OPINION</b>		Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
Differences of Opinion Between DCAA Offices	6-807	Audit Reports on Adequacy of Initial Disclosure Statement (Disclosure Statement Reports)	10-804
Differences of Opinion Between DCAA Offices	9-104.6	Audit Reports on Compliance of Initial Disclosure Statement (Disclosure Statement Reports)	10-805
<b>DIRECT BILLING</b>		Audit Reports on Concurrent Adequacy and Compliance Audits of Revised Disclosure Statements (Concurrent CAS Reports)	10-806
Contractor Continued Participation in the Direct Billing Program	6-1007.6		
Direct Submission of Interim Public Vouchers to Disbursing Offices (Direct Billing)	6-1007		
<b>DIRECT LABOR COST</b>			
Evaluating Direct Labor Cost Estimates	9-500		
Methods of Estimating-Direct Labor Costs	9-502		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Audits of Disclosure Statement for Adequacy	8-200	ted by Contractors Without Earned Value Management (EVM) Reporting Requirements	11-300
CAS Disclosure Statements. Changes to Disclosure Statements and/or Established Practices	7-1810.2	<b>ECONOMIC</b>	
Disclosure Statement - Basic Requirements	8-303.3	Adjustments for Economic Factors in Regression Analysis	E-207
Disclosure Statement - Transition Period	13-209.2	Business Economic Cycle	E-306
Disclosure Statement - Waiver Authority	13-209.3	Economic planning costs	A-300 31.205-12
Disclosure Statement Submission of Disclosure Statement	13-209.4	Economic Price Adjustments	9-800
<b>DISPOSITION OF ASSETS</b>	6-504.3	Proposed Economic Adjustments - Evaluation Techniques and Considerations	9-804
Gain or Loss on Disposition of Assets	8-103.8	The Economic Recovery Tax Act of 1981 --- ACRS	7-405.4
<b>DODIG</b>	7-412	The Economic Usefulness Criterion of FAR 31.205-11(e)	7-405.1
Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404	Types of Economic Price Adjustments	9-803
Relationship with the DoDIG and Military Inspectors General	1-404.7	<b>EDPE</b>	
<b>DSCA</b>		See Lease Cost	
Compliance Evaluations for the Defense Security Cooperation Agency [DSCA]	14-908	<b>EDUCATIONAL INSTITUTIONS</b>	
Contractor's Certification and Agreement with DSCA	14-908.3	See Chapter 13	
<b>DUES</b>		<b>EICHLEY FORMULA</b>	
Contributions Claimed as Dues or Subscriptions	7-1102.6	Audit Approach to the Eichley Formula	12-805
Dues, Membership Fees and Professional Activity Costs	7-1100	Eichley Formula Example	12-804.5
Dues, Memberships, and Subscription Costs	7-1102	<b>EMBLEMS</b>	
<b>EARLY RETIREMENT</b>		Contractor Logos and Emblems	7-1205
See Incentive Payments		<b>EMPLOYEE INTERVIEWS</b>	
<b>EARNED VALUE MANAGEMENT</b>		Detailed Employee Interviews	6-404.9
Audit of Contractor Compliance with Earned Value Management System (EVMS) Guidelines	11-200	Evaluation of Labor Cost Charging and Allocation (Employee Interviews)	6-404
Audit of Selected Cost Management Reports Submitted by Contractors Without Earned Value Management (EVM) Reporting Requirements		<b>EMPLOYEE MORALE</b>	
		See Employee Welfare	
		<b>EMPLOYEE STOCK OWNERSHIP</b>	
		Employee Stock Ownership Plans (ESOPs)	7-2114
		<b>EMPLOYEE TRAINING AND EDUCATIONAL COSTS</b>	
		Employee Training and Educational Costs	7-900

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>EMPLOYEE WELFARE</b>		Use of Estimating Standards	9-1006.2
Employee Welfare and Mo- rale Expense	7-2103	<b>ESTIMATING SYSTEM</b>	
<b>EMPLOYER LIABILITY</b>		ACO Processing of the Es- timating System Report	5-1215
Workers' Compensation and Employer Liability Insur- ance Cost	7-507	Audit of Estimating System Internal Controls	5-1200
<b>ENGINEERING CHANGES</b>		Characteristics of an Ade- quate Estimating System	5-1204.1
Engineering Changes -- NASA	3-S208	Comprehensive Surveys-- Estimating Systems	5-1203.1
Proposed Engineering Changes Costs	9-503.5	Continuous Evaluation-- Estimating System	5-1217
<b>ENTERPRISE RESOURCE PLANNING</b>		Contract Certification-- Estimating Systems	5-1210
Accounting for Costs Re- lated to Enterprise Re- source Planning (ERP) Systems	7-105	Coordinating Team Surveys-- Estimating Systems	5-1205.1
Enterprise Resource Plan- ning Systems	5-406.7	Estimating System-- Description	5-1207
<b>ENVIRONMENTAL COSTS</b>		Information Technology System Internal Controls-- Estimating Systems	5-1211
Environmental Costs	7-2120	Internal Control Reporting-- Estimating System	5-1213
<b>EQUITABLE PRICE ADJUSTMENT</b>		Labor Estimating Systems -- - General	D-102.1
<b>See Claims</b>		Monitoring and Follow-up-- Estimating System	5-1216
<b>ERP</b>		<b>ESTIMATING SYSTEM</b>	
<b>See Enterprise Resource Planning</b>		<b>See Cost Estimating Methods</b>	
<b>ESARS AND SARS</b>		<b>ESTIMATING SYSTEM</b>	
<b>See Cost/Schedule Control</b>		<b>REPORTS</b>	
<b>ESOP</b>		<b>See 10-400</b>	
<b>See Employee Stock Owner- ship</b>		<b>EVIDENCE</b>	
<b>ESTABLISHED PRACTICES</b>		Audit Evidence (GAGAS 7.48)	2-506
Audit of Disclosure State- ment and/or Established Practices to Ascertain Compliance with CAS and FAR	8-303	Evidence (GAGAS 6.04b) Types, Sources, and Relative Quality of Audit Evi- dence	2-302.3 3-104.14
Audit Reports on Noncom- pliance with Disclosed or Established Practices, CAS, or FAR (Noncom- pliance Reports)	10-808	<b>EVM</b>	
Changes to Disclosure Statements and/or Estab- lished Practices	8-303.3	<b>See Earned Value Manage- ment</b>	
<b>ESTIMATING STANDARDS</b>		<b>EXCEPTION FROM COST OR PRICING DATA</b>	
Distinction Between Esti- mating Standards and Pa- rametric Cost Estimating	9-1006.1	Evaluations of Information Other Than Cost or Pric- ing Data in Support of Requests for Exception From Cost or Pricing Data Requirements	14-907
Estimating Standards	9-1006		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>EXECUTIVE</b>		<b>FINANCIAL CAPABILITY</b>	
<b>COMPENSATION</b>		Audit of Contractor Financial Capability	14-305
See Compensation Costs		Contractor Financial Capability Audits and Reporting	14-300
<b>EXTENDED OVERHEAD</b>		Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-308
See Equitable Adjustments		Financial Capability Reporting Requirements	14-309
<b>EXTRAORDINARY</b>		Financial Capability Opinion Criteria in Reporting on Contractor Financial Capability	14-307
<b>REVIEWS (SCRUBBING)</b>		<b>FINANCIAL CONDITION</b>	
See Correction Costs		Evaluation of Existing Financial Conditions	14-305.1
<b>EZ-QUANT</b>		Financial Condition Risk Assessment Procedures	14-304
EZ-Quant Computer Programs	F-405	Frequency of Performing Financial Condition Risk Assessments	14-303
<b>FACILITIES CONTRACTS</b>		<b>FINANCIAL LIAISON</b>	
Allocation of Indirect Costs to Facilities Contracts	6-607	Financial Liaison Advisors (FLA) Directory	
Facilities contracts	A-300 31.106	Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307
<b>FAR PART 31</b>		Financial Liaison Advisory Services to Contract Administration Offices	15-306
See Cost Principles		Financial Liaison Advisory Services	15-300
<b>FASB STATEMENT 13</b>		<b>FINANCIAL MANAGEMENT</b>	
See Lease Cost And Depreciation Cost		Audit Of Contractor Compliance With Contract Financial Management Requirements	11-000
<b>FASB STATEMENT NO. 87</b>		Contract Financial Management	3-104.10
See Pension Cost		Contractor Financial Management	3-S203
<b>FEDERAL AWARDS</b>		<b>FINANCIAL RELATED AUDITS</b>	
Reporting on Schedule of Expenditures of Federal Awards	13-706.4	<b>FIRST YEAR</b>	
Types of Federal Awards	13-202	<b>DEPRECIATION</b>	
<b>FFRDC</b>		See Depreciation Costs	
See Chapter 13		<b>FIXED-PRICE CONTRACTS</b>	
<b>FIELD AUDIT OFFICES</b>		Auditing Terminations of Fixed-Price Contracts	12-300
Establishment of DCAA Field Audit Offices (FAOs) and Suboffices	1-502		
<b>FIELD PRICING SUPPORT</b>			
Administrative Procedures for Field Pricing Support	9-100		
Audit Scope - Field Pricing Support	9-103.3		
Coordination of the Request-Field Pricing Support	9-103.1		
DCAA Field Pricing Support at the Prime Contract Level	9-103		
The Field Pricing Support Concept	9-102		
<b>FIELD WORK STANDARDS</b>			
Field Work Standards	2-300		
Field Work Standards	2-302		
Field Work Standards for Operations Audits (Performance Audits)	2-500		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Fixed-Price Contracts	6-704.2	<b>FORWARD PRICING RATES</b>	
Fixed-price contracts	A-300 31.102	Adjustment of Forward Pricing Rates	7-1911.1
Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3	Pre-Established Forward Pricing Rates and Factors	9-312
Repricing Proposal Reports for Incentive and Redeterminable Fixed-Price Contracts	10-904	<b>FPI CONTRACT</b>	
<b>FLASH REPORTS</b>		<b>See Incentive Contract</b>	
Real Time Reporting (Flash Reports)	10-413	<b>FPRA</b>	
<b>FLEXIBLE PROGRESS PAYMENT</b>		<b>See Forward Pricing Rate Agreements</b>	
Audit of Proposals for Flexible Progress Payment Rates	9-1400	<b>FRAUD</b>	
Timing and Scope of Flexible Progress Payment Audit	9-1402	Audit Reports Involving Alleged Subcontractor Fraud	4-702.8
<b>FLOOR CHECKS</b>		Auditor Responsibilities for Detecting and Reporting Fraud	4-702.2
Access to Restricted Areas (Floor Checks)	6-405.4	Examples of Conditions Warranting Consideration of a Fraud Referral	14-121.2
Observations of Work Areas (Floor Checks) Procedures	6-405	Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121
<b>FMS</b>		Fraud Indicators and Audit Procedures for Uncovering Fraud	4-702.3
<b>See Foreign Military Sales</b>		Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 6.15 – 6.20)	2-305
<b>FOIA</b>		Legal and Regulatory Requirements, Fraud and Abuse (GAGAS 7.17)	2-504
<b>See Freedom Of Information Act</b>		Reporting on Compliance with Laws and Regulations, Deficiencies in Internal Controls, Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 5.08 and 6.32)	2-403
<b>FOREIGN MILITARY SALES</b>		Suspected Fraud and Unlawful Activity --- General	4-702
Definition of Foreign Military Sales (FMS)	7-1307.2	<b>FREEDOM OF INFORMATION ACT</b>	
Foreign Military Sales (FMS) Offset Arrangements	7-1307.4	Processing Freedom of Information Act (FOIA) Requests	1-700
Selling Costs Under Foreign Military Sales (FMS) Contracts	7-1307	<b>GAO</b>	
<b>FORM 1</b>		<b>See General Accounting Office</b>	
DCAA Form 1 Distribution	6-906		
DCAA Form 1 Preparation	6-905		
Types of DCAA Form 1	6-903		
<b>FORWARD PRICING RATE AGREEMENTS</b>			
Forward Pricing Rate Agreements (FPRA)	9-1200		
Forward Pricing Rate Agreements	9-1005.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>GENERAL ACCOUNTING OFFICE</b>		Reporting Compliance with Generally Accepted Government Auditing Standards (GAGAS 6.29)	2-402
Assistance in Preparing Replies to General Accounting Office Reports	15-305.13	<b>GOVERNMENT FURNISHED PROPERTY</b>	
General Accounting Office Notices of Exception	6-909	<b>See Government Property</b>	
Interface with the General Accounting Office in the Performance of Postaward Audits	1-206	<b>GOVERNMENT PROPERTY</b>	
Liaison Between DCAA and General Accounting Office Activities	1-205	Contract Audits of Government Property Including Government Furnished Property (GFP)	14-400
Relationships with the General Accounting Office	1-200	Government Property Audits Upon Specific Request	14-406
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>		Government Roles in Audit of Government Property	14-404
Auditing General and Administrative Expenses	12-306	Types of Government Property	14-402
Cost Accounting Standard 410 --- Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives	8-410	<b>GRANTS</b>	
<b>GENERAL CONTROLS</b>		<b>See Educational Institutions</b>	
<b>See IT Internal Control</b>		<b>GRAPHIC AND COMPUTATIONAL</b>	
<b>GENERAL STANDARDS</b>		Audit Applications of Graphic and Computational Techniques	E-400
General Standards	2-200	Graphic And Computational Analysis Techniques	E-000
<b>GFP</b>		<b>HEALTH CARE FINANCING ADMINISTRATION (HCFA)</b>	
<b>See Government Property</b>		Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111
<b>GIFTS</b>		<b>HELP-WANTED</b>	
Suspected Contractor Provision of Improper Gifts/Gratuities to Government Personnel	4-703	Help-Wanted Advertising Costs	7-2104
<b>GOLDEN PARACHUTES</b>		<b>HIGHER-TIER CONTRACTOR</b>	
Abnormal Executive Severance Pay (Golden Parachutes)	7-1708.2	Justifying Government Assistance to Higher-Tier Contractor Reviews	9-106.2
Costs Associated With Resisting Change in Ownership (Golden Parachutes and Golden Handcuffs)	7-1708	Release of Subcontract Audit Report to the Higher-Tier Contractor --- Proposals or Other Cost Submissions	10-212.3
<b>GOVERNMENT AUDITING STANDARDS</b>		Release of Subcontract Audit Report to the Higher-Tier Contractor	10-307.2
Generally Accepted Government Auditing Standards (GAGAS)	2-101		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Release of Subcontract Audit Report to the Higher-Tier Contractor	10-604.2	Improvement Curve Techniques	F-400
Release of Subcontractor Data to Higher-tier Contractors	14-119.2	Improvement Curve Types	F-200
Special Considerations --- Release of Data to Higher-Tier Contractors	9-106.4	Material Cost Improvement Curve	9-408.2
Special Considerations - Release of Subcontractor Data to the Higher-Tier Contractor	6-801.2	The Improvement Curve Theory	F-100
<b>HISTORICAL COST</b>		The Vertical Position of the Improvement Curve and Length of the Production Run	F-105.2
Direct Labor-Cost Estimates Based on Historical Cost	9-503	Use of Improvement Curve Factors	F-404
Identification of Departures from Historical Cost Patterns	E-402	Use of Improvement Curves for Production Planning and Control Purposes	F-604
Requests to Report on Comparative Historical Cost Information	9-103.6	<b>INCENTIVE CONTRACT</b>	
<b>HOME OFFICE EXPENSES</b>		Audit Considerations of Warranty Costs in Negotiating Final Price under Fixed-Price Incentive Contracts	7-1606
Corporate, Group, or Home Office Expenses	6-706.3	Underruns, etc. on Incentive Contracts	6-206
Cost Accounting Standard 403 --- Allocation of Home Office Expenses to Segments	8-403	<b>INCENTIVE PAYMENTS</b>	
<b>HOTLINE</b>		Accounting for Early Retirement Incentive Payments	7-608
Defense Hotline	4-710	<b>INCURRED COST AUDIT</b>	
<b>ICAPS</b>		Introduction to Incurred Cost Audit Objectives	6-100
See Internal Control Audit Planning		Reporting as Part of the Annual Incurred Cost Audit	5-111.3
<b>IMPROVEMENT CURVE</b>		<b>INDEPENDENCE</b>	
Application of Improvement Curve Techniques	F-600	Evaluation of Competency, Independence, and Objectivity	4-1004.2
Characteristics of the Improvement Curve	F-105	Independence (GAGAS 3.03)	2-203
Comparison of Improvement Curve Theories	F-205	Independence	5-307.1
Comparison of Improvement Curve Theories	F-205	Organizational Independence	5-608.1
Description of the Improvement Curve	F-103	Specialists Representations Regarding their Independence	D-305
Fitting an Improvement Curve to Data	F-104	<b>INDIAN TRIBAL</b>	
Fitting Improvement Curves to Lot Data	F-300	Contracts with State, local, and federally recognized Indian Tribal Governments	A-300 31.107
Improvement Curve Analysis Techniques	F-000	Contracts with State, Local, and Federally Recognized	



<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Indian Tribal Govern- ments	A-300 31.6	Evaluation of Prospective Rates -- Indirect Costs	9-704
Contracts With State, Local, and Federally Recognized Indian Tribal Govern- ments	A-400 231.6	Expediting Indirect Costs Settlement	12-407
OMB Circular A-87 - "Cost Principles for State, Lo- cal, and Indian Tribal Governments"	13-206	Expediting Settlement of In- direct Costs on Com- pleted Contracts	6-711.1
<b>INDIRECT COST</b>		Expediting Settlement of In- direct Costs on Termi- nated Contracts	6-711.2
Adjustment of Interim Indi- rect Cost Reimbursement Administrative Procedures for Establishing Indirect Costs	6-705.2 6-700	Expediting Settlement of In- direct Costs	6-711
Advance Agreements (Indi- rect Cost)	9-703.3	Final Indirect Cost Rates for non-DoD Contracts	15-102.4
Allocation of Indirect Costs to Facilities Contracts	6-607	Final Indirect Cost Rates	6-706.1
Approaches to Establish In- direct Costs	6-703	Indirect Cost Allocation Bases	3-104.9
Audit of Incurred Indirect Costs	6-600	Indirect Cost Allocation Methods	13-805.3
Audit of Indirect Costs at Educational Institutions	13-500	Indirect Cost Audit Reports for NASA	15-106.5
Audits of Indirect Cost Classification of Indirect Costs	6-707 9-703.2	Indirect Cost Base Period	6-605
Cost Accounting Standard 418 --- Allocation of Di- rect and Indirect Costs	8-418	Indirect Cost Certification	6-706
Direct and Indirect Cost Verification	6-610	Indirect Cost Rate Calcula- tion and Cost Distribution - Quick-Closeout	6-611
Effect of Contract Type on Indirect Cost Recovery	6-704	Indirect cost rate certifica- tion and penalties on un- allowable costs	A-300 31.110
Establishing Indirect Cost Rates at Educational Insti- tutions	13-600	Indirect Cost Rates at Non- profit Organizations	13-805
Establishment of Final Indi- rect Cost Rates by Audit Determination	6-708	Indirect Costs - General	12-802.4
Establishment of Final Indi- rect Cost Rates by Con- tracting Officer Negotia- tion	6-709	Indirect Costs - NASA	3-S209
Estimated Indirect Costs - General	9-702	Indirect Costs -- Termination Inventory	12-304.15
Evaluating Estimated Indi- rect Costs	9-700	Indirect Costs Advance Agreements	6-710
Evaluation of Indirect Costs	9-703	Indirect Costs Allocation Methods -- Bases and Pools	6-606
		Indirect Costs Transaction Testing Plan	6-608
		Indirect costs	A-300 31.203
		Individual Indirect Costs	9-703.5
		Method 3 --- General Indi- rect Cost Allocation	7-303.3
		Obtaining Indirect Cost Pro- posals	6-707.2
		Reimbursement of Indirect Costs on Fixed-Price Contracts	6-705.3

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Submission of Indirect Cost Proposal	6-707.1	Indirect/ODC System - Information Technology	
Timeliness of Final Indirect Cost Audits	6-707.4	System Internal Controls	5-1011
Types of Indirect Cost Rates	13-805.1	Information Technology Environments	5-406
<b>INFORMATION OTHER THAN COST OR PRICING DATA</b>		Information Technology System Internal Controls	5-1406
Audits of Proposals Based on Information Other Than Cost or Pricing Data	9-207	Information Technology System Internal Controls-Estimating Systems	5-1211
Determining Adequacy of Information Other than Cost or Pricing Data	9-208	Labor System - Information Technology System Internal Controls	5-914
Evaluating the Adequacy of Cost or Pricing Data or Information Other Than Cost or Pricing Data in Price Proposals	9-200	MMAS - Information Technology System Internal Controls	5-716
Evaluations of Information Other Than Cost or Pricing Data in Support of Requests for Exception From Cost or Pricing Data Requirements	14-907	Overall Accounting Controls - Information Technology System Internal Controls	5-312
Information Other Than Cost or Pricing Data Requirements	9-206	Purchasing System - Information Technology System Internal Controls	5-612
Reporting Results of Evaluations of Pricing Proposals with Cost or Pricing Data or Information Other than Cost or Pricing Data	9-211	Use of Information Technology Equipment for Stratification	B-608
<b>INFORMATION TECHNOLOGY</b>		Use of Information Technology to Assist in Sample Selection	B-706
Audit of Information Technology Systems Application Internal Controls	5-1400	Using Information Technology (IT) in Contract Auditing	4-500
Audit of Information Technology Systems General Internal Controls	5-400	<b>INSTALLMENT AGREEMENTS</b>	
Billing System - Information Technology System Internal Controls	5-1109	Financial Capability Audits Requested by DFAS for Contractor Installment Agreements	14-308
Budgeting and Planning System - Information Technology System Internal Controls	5-511	<b>INSURANCE COST</b>	
Compensation System - Information Technology System Internal Controls	5-810	Broker's Quotes Used to Estimate Self-Insurance Costs	7-506.5
		Casualty Insurance Cost	7-509
		Cost Accounting Standard 416 --- Accounting for Insurance Cost	8-416
		Insurance Costs	7-500
		Liability Insurance Cost	7-508
		PL 97-12 Prohibition of Certain Insurance Costs	7-508.4
		Purchased Insurance Cost	7-505

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Review of Contractor Insurance Cost and Pension Cost	5-1303	Government Internal Audit Organization Assistance to DCAA	1-404.3
Self-Insurance Cost	7-506	Illustrative Audit Situations Involving Interface Between Contract and Internal Audit Organizations	1-4S1
Split-Dollar Life Insurance Cost / Deferred Compensation Plans	7-510	Interfacing with Government Internal Audit Organizations	1-404.4
Workers' Compensation and Employer Liability Insurance Cost	7-507	Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404
<b>INTEGRATED PRODUCT TEAMS (IPTS)</b>		Support DoD IG and Internal Audit Organization Reviews	15-604.2
Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800	<b>INTERNAL CONTROL AUDIT PLANNING SUMMARY (ICAPS)</b>	
Integrated Product Teams (IPTs) - Background	1-802	Internal Control Audit Planning Summary (ICAPS)	3-300
<b>INTEREST</b>		<b>INTERNAL CONTROLS</b>	
Allowability of ESOP Interest Costs Incurred Before January 1, 1994 and Costs Associated with Valuation of ESOP Stock Incurred Before January 1, 1995	7-2114.5	Adequacy and Complexity of the Contractor's Systems, Policies, Procedures, and Internal Controls	3-104.11
Charging Interest When Defective Pricing is Found	14-124	Assessment of Internal Controls at Service Organizations	3-104.19
Interest – Progress Payments	14-207	Audit and Evaluation of Contractor's Policies, Procedures, and Internal Controls	6-604
Interest – Selected Areas of Cost	13-806.2	Audit of Billing System Internal Controls	5-1100
Interest and other financial costs	A-300 31.205-20	Audit of Contractor Budget and Planning System Internal Controls	5-500
Interest Rates – Cost of Facilities Capital	8-414.2	Audit of Estimating System Internal Controls	5-1200
Interest Rates – Defective Pricing	14-125	Audit of Indirect and Other Direct Cost System Internal Controls	5-1000
Ownership and Substantial Financial Interest	6-414.3	Audit of Information Technology Systems Application Internal Controls	5-1400
Signing Certificates of Non-Disclosure and Statements of Financial Interest	1-403.5	Audit of Information Technology Systems General Internal Controls	5-400
<b>INTERNAL AUDIT ORGANIZATION</b>			
DCAA Assistance to Government Internal Audit Organizations	1-404.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Audit of Internal Controls -- Control Environment and Overall Accounting Controls	5-300	MMAS - Information Technology System Internal Controls	5-716
Audit of Labor System Internal Controls	5-900	Obtaining an Understanding of a Contractor's Internal Controls and Assessing Control Risk	5-100
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Overall Accounting Controls - Information Technology System Internal Controls	5-312
Audit of Policies, Procedures, and Internal Controls Relative to Accounting and Management Systems	5-000	Procedures and Internal Controls	6-603.3
Audit of Purchasing System Internal Controls	5-600	Purchasing System - Information Technology System Internal Controls	5-612
Auditing Internal Controls at Nonmajor Contractors	5-111	Reporting on Compliance with Laws and Regulations, Deficiencies in Internal Controls, Fraud, Illegal Acts, Violations of Provisions of Contracts (GAGAS 5.08 and 6.32)	2-403
Billing System - Information Technology System Internal Controls	5-1109	Understanding and Evaluating Internal Controls	5-111.1
Budgeting and Planning System - Information Technology System Internal Controls	5-511	<b>INTERNAL REVENUE SERVICE</b>	
Compensation System -- Information Technology System Internal Controls	5-810	Contractor Internal Revenue Service and State Taxes Reports	3-1S2
Considering Internal Controls (GAGAS 7.11 - 7.16)	2-505	Relationship with the Internal Revenue Service (IRS)	1-408
Evaluation of Compliance with Internal Controls	6-404.5	<b>INTERPLANT BILLINGS</b>	6-803
Evaluation of the Adequacy of Internal Controls	6-404.4	<b>INTRACOMPANY</b>	
External CPA Management Letter on Internal Controls	5-307.3	Addressing and Distributing Subcontract and Intracompany Audit Reports	10-605.2
Indirect/ODC System - Information Technology System Internal Controls	5-1011	Depreciation on Intracompany Transfers of Assets	7-404.4
Information Technology System Internal Controls	5-1406	Intracompany Proposals Included in Prime Contract Price Proposals	9-105
Information Technology System Internal Controls- Estimating Systems	5-1211	Intracompany Transactions	12-304.9
Labor System - Information Technology System Internal Controls	5-914	Intracompany Transfers	6-313
		Reports on Intracompany and Subcontract Proposals	10-303.2
		Subcontract and Intracompany Report Addressees	10-206.2

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>INVESTIGATIVE AGENCIES</b>		<b>KICKBACK</b>	
Relationship With Investigative Agencies of the Government	1-405	Public Law 99-634, "Anti-Kickback Enforcement Act of 1986"	4-7S1
<b>INVESTMENT TAX CREDIT</b>		Suspected Violations of the Anti-Kickback Act (41 U.S.C. 51 to 58)	4-704
Investment Tax Credit	7-410		
<b>IPTS</b>		<b>LABOR CHARGING</b>	
See Integrated Product Teams		Analysis of Labor Charging and Allocation Procedures	6-404.2
<b>IR&amp;D AND B&amp;P</b>		Evaluation of Conditions Influencing Contractor Labor Charging Practices	6-404.6
Cost Accounting Standard 420 --- Accounting for Independent Research and Development Costs and Bid and Proposal Costs (IR&D and B&P)	8-420	<b>LABOR COST ACCOUNTING</b>	
Deferred IR&D and B&P	7-1502	Audit of Labor Cost Accounting	5-911
Independent Research and Development and Bid and Proposal Costs (IR&D and B&P)	7-1500	<b>LABOR DISTRIBUTION</b>	
IR&D and B&P Allowability Criteria for CFYs Beginning After September 30, 1995	7-1506	Evaluation of Labor Distribution	5-910
IR&D and B&P Allowability Criteria for the First Three CFYs Beginning After September 30, 1992	7-1505	Labor Distribution Edit Errors	5-913.2
Special Consideration for IR&D and B&P in NASA Contracts	7-1508	Review of Labor Distribution, Transfers, and Adjustments	5-913
<b>IRS</b>		<b>LABOR SETTLEMENT</b>	
See Internal Revenue Service		Labor Settlement and Strike Period Costs	7-800
<b>IT</b>		Labor Settlement Costs	7-802
See Information Technology		<b>LABOR SYSTEM</b>	
<b>JOB TRAINING</b>		Audit of Labor System Internal Controls	5-900
Payments to Contractors Under the Job Training Partnership Act	7-2113	Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411
<b>JOINT VENTURES</b>		Labor System - Information Technology System Internal Controls	5-914
Accounting Considerations for Joint Ventures	7-1808.1	Labor System Authorization/Approvals	5-908
Joint Ventures, Teaming Arrangements, and Special Business Units (SBUs)	7-1800	Labor System Management Compliance Audits	5-906
<b>JUDGMENTAL</b>		<b>LABOR-MANAGEMENT AGREEMENTS</b>	
Design of the Judgmental or Statistical Sampling Plan	B-200	See Compensation Costs	
		<b>LEARNING CURVES</b>	
		See Improvement Curves	
		<b>LEASE COST</b>	
		Lease Cost	7-200
		Related Party Lease Cost	7-206

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>LEASED PROPERTY</b>		<b>MAARS</b>	
See Depreciation Costs		See Mandatory Annual Audit Requirements	
<b>LEASEHOLD IMPROVEMENTS</b>		<b>MAKE OR BUY</b>	
Depreciation or Amortization of Leasehold Improvements	7-414	Make or Buy Decisions – Direct Material Cost Estimates	9-405
<b>LEGAL AND OTHER PROCEEDINGS</b>		Make or Buy Decisions – Incurred Material Costs and Purchased Services	6-309
Costs Related to Legal and Other Proceedings	7-2118	Make or Buy Program	5-608.4
Costs related to legal and other proceedings	A-300 31.205-47	Purchasing Management and Administration (Make or Buy)	5-608
<b>LEGAL COUNSEL</b>		Special Considerations in Make or Buy	9-405.2
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	<b>MANAGEMENT COUNCILS</b>	
<b>LIMITATION OF COST</b>		Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800
Audit of Contractor Compliance with "Limitation of Cost," "Limitation of Funds," and "Limitation on Payments" Clauses	11-100	Management Councils	1-804.1
Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408	Management Councils, Single Process Initiative (SPI), and Cost-Benefit Analysis	1-804
<b>LIMITATION OF FUNDS</b>		<b>MANDATORY ANNUAL AUDIT REQUIREMENTS</b>	
See Limitation Of Cost		Mandatory Annual Audit Requirements (MAARs) Accomplishment	3-104.16
<b>LIMITATION ON PAYMENTS</b>		Mandatory Annual Audit Requirements (MAARs)	6-603.2
See Limitation Of Cost		Mandatory Annual Audit Requirements	6-105
<b>LITIGATION</b>		Relationship of ICAPS and Mandatory Annual Audit Requirements (MAARs)	3-303
See Contract Disputes Cases		Schedule of Mandatory Annual Audit Requirements (MAARs)	6-1S1
<b>LOBBYING COSTS</b>		<b>MANUFACTURER DISCOUNTS</b>	
Legislative Lobbying Costs	A-400 231.205-22	Treatment of Manufacturer Discounts to Educational Institutions	7-306
Lobbying Costs	7-2116		
<b>LOGOS</b>			
Contractor Logos and Emblems	7-1205		
<b>LOW-RISK CONTRACTORS</b>			
Audit Scope - Incurred Costs at Low-Risk Contractors with \$15 Million or Less Auditable Dollar Volume (ADV)	6-104		
<b>LUMP-SUM WAGES</b>			
Accounting for Lump-Sum Wages Resulting from Union Contracts	7-2119		
Lump-Sum Wages	5-911.4		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>MATERIAL COSTS AND PURCHASED SERVICE</b>		Costing of Material Transactions (MMAS Standard 7)	5-712
Audit of Incurred Material Costs and Purchased Services	6-300	Internal Audits (MMAS Standard 10)	5-715
Make or Buy Decisions – Incurred Material Costs and Purchased Services	6-309	Inventory Allocations (MMAS Standard 8)	5-713
<b>MATERIAL MANAGEMENT AND ACCOUNTING SYSTEM (MMAS)</b>		Material Requirements (MMAS Standard 2)	5-707
Audit of Material Management and Accounting System (MMAS) Internal Controls -- Standards 1 Through 10	5-700	Material Transfers (MMAS Standard 6)	5-711
<b>MATERIAL REQUIREMENTS</b>		Physical Inventories (MMAS Standard 5)	5-710
Determination of Material Requirements	6-308	System Description (MMAS Standard 1)	5-706
Material Requirements (MMAS Standard 2)	5-707	System Monitoring (MMAS Standard 3)	5-708
Use of Consolidated Material Requirements	9-404.8	<b>MMAS</b>	
<b>MEMBERSHIP FEES</b>		See Material Management And Accounting System	
Costs of Membership Fees in Organizations Engaged in Lobbying or Charitable Activities	7-1102.4	<b>MULTIORGANIZATIONAL COMPANIES</b>	
Dues, Membership Fees and Professional Activity Costs	7-1100	Audit Coordination within Multiorganizational Companies	8-204
<b>MEMORANDUM OF AGREEMENT</b>		<b>NASA</b>	
Memorandum of Agreement	1-805	See National Aeronautics And Space Administration and/or Non-DoD	
<b>MENTOR-PROTEGE</b>		<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)</b>	
Mentor-Protege Program Costs	7-2122	Procedures Applicable to Cost Reimbursement Contracts Awarded by National Aeronautics and Space Administration (NASA)	15-105
<b>MICROELECTRONIC CENTER (MEC)</b>		<b>NATIONAL GUARD BUREAU AGREEMENTS</b>	
Treatment of Microelectronic Center (MEC) Costs	7-304	National Guard Bureau Agreements with the States and Possessions	14-903
<b>MILITARY OPERATIONS</b>		<b>NATIONAL SCIENCE FOUNDATION (NSF)</b>	
Military Operations -- War Hazard, Reserve Supplements, and Desert Storm	7-2117	Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
<b>MMAS STANDARD</b>		<b>NEGOTIATED FIXED RATES</b>	
Audit Trail (MMAS Standard 4)	5-709	Negotiated Fixed Rates	13-606
Commingled Inventories (MMAS Standard 9)	5-714		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>NEGOTIATION</b>		Final Indirect Cost Rates for non-DoD Contracts	15-102.4
<b>CONFERENCE</b>		General Rules for Establishing Cognizance and Accepting or Rejecting Non-DoD Requests	1-302
Advisory Audit Counsel in the Negotiation Conference	15-403	Non-DoD Cost Principles and Procedures	15-102.3
Arranging for DCAA Participation in Negotiation Conferences	15-305.6	Non-DoD Organizations to which Various Procedures are Applicable	15-104
Auditor Attendance at a Negotiation Conference for a Price Proposal	15-400	Non-DoD Postaward Audits	15-102.10
Auditor Attendance at a Negotiation Conference	15-402	Non-DoD Procedures	6-703.2
Auditor Involvement at FPRA Negotiation Conferences	9-1210	Non-DoD Supplement --- Address List for Department of Agriculture Regional Audit Offices	15-1S5
Request for Auditor Attendance at the Negotiation Conference	15-402.2	Non-DoD Supplement --- Address List for Department of Health and Human Services Regional Audit Offices	15-1S3
Subcontract Negotiation Conferences	15-402.3	Non-DoD Supplement -- Address List for Department of Transportation Offices	15-1S4
<b>NEGOTIATION</b>		Non-DoD Supplement - Address List for NASA Office of Inspector General Field Offices	15-1S1
<b>MEMORANDUM</b>		Non-DoD Supplement --- Address List for NASA Procurement Centers	15-1S2
Distribution of Contract Documents and Price Negotiation Memorandum (PNM)	15-305.11	Obtaining Technical Evaluation of Non-DoD Proposals	15-102.6
Negotiation Memorandum and Findings on Appeals	4-104	Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103
Obtaining Price Negotiation Memorandums and Requesting Data for the Audit	14-115	Processing Non-DoD Agency Requests for Audit Information or Services	1-303
<b>NEWS MEDIA</b>		Special Procedures for Non-DoD Agencies	15-100
Relationship with the News Media	1-600	<b>NONAPPROPRIATED FUND</b>	
<b>NO COST STORAGE</b>		Audit Responsibility – Non-appropriated Funds	14-905.2
No Cost Storage Contracts	7-2111	Contract Audit Services for Nonappropriated Funds	14-905
<b>NON-DOD</b>			
Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6		
Applicability of CAS to non-DoD Contracts	15-102.5		
Audit Services for Non-DoD Agencies	1-300		
Boards of Contract Appeals - Non-DoD Agencies	15-102.9		
Establishing Audit Cognizance and Processing Non-DoD Audit Requests	15-102.1		



<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>NONCOMPLIANCE</b>		Novation Agreements	7-1706
Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR (Noncompliance Reports)	10-808	<b>NSF</b>	
Increased Costs --- Noncompliance	8-503.3	<b>See National Science Foundation and/or Non-DoD</b>	
Noncompliance with FAR Part 31	8-502.7	<b>OBSOLETE MATERIAL</b>	
Noncompliance with CAS	8-302	Audit Guidelines-Excess and Obsolete Materials	6-307.3
Report Distribution and Restrictions - Noncompliance	10-808.7	Obsolete Materials and Tooling	12-304.12
Reporting Noncompliance	8-302.7	Spoilage, Excess Scrap, and Obsolete Material	6-307
Types of Noncompliance	8-302.2	<b>OBSTRUCTION OF AUDIT</b>	
<b>NONPROFIT ORGANIZATIONS</b>		Obstruction of Audit	4-708
<b>See Chapter 13</b>		<b>ODC</b>	
<b>NONRECURRING COSTS</b>		<b>See Other Direct Cost</b>	
Proposed Nonrecurring Costs of Labor	9-503.4	<b>OFF-BALANCE SHEET ARRANGEMENTS</b>	
Significant Nonrecurring Costs of Computer Programming and Reprogramming	7-103	Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-306
<b>NONUNION COMPENSATION</b>		<b>OFFSETS</b>	
<b>See Compensation Costs</b>		Contract Overpayments, Refunds and Offsets	5-1107.11
<b>NOTICES OF EXCEPTION</b>		Offsets – Compensation Costs	6-413.7
General Accounting Office Notices of Exception	6-909	Offsets – Profit Evaluations	9-906.5
<b>NOTIFICATION</b>		Treatment of Offsets	14-118
Acknowledgment/Notification Letter	4-103	<b>OFFSITE LOCATIONS</b>	
Notification of Availability of Audit Assistance	15-402.1	Audit Responsibility – Offsite Locations	6-805.1
Notification of Visits to Contractor Facilities	1-503	Offsite Locations (including overseas locations)	6-805
Notification Procedures	6-1007.5	<b>OMB CIRCULARS</b>	
Required Notification to Contract Administration Offices and Courtesy Notice to Contractors	1-503.2	<b>See Chapter 13</b>	
Severance Pay Policies for Paid Absences Under the Worker Adjustment and Retraining Notification (WARN) Act	7-2107.10	<b>OMB CIRCULAR A-133</b>	
<b>NOVATION AGREEMENT</b>		OMB Circular A-133 - “Audits of States, Local Governments, and Nonprofit Organizations”	13-207
Depreciation Under Novation Agreements	7-404.6	OMB Circular A-133 Audits and Reports	13-700
		OMB Circular A-133 Compliance Supplement	13-208
		OMB Circular A-133	13-702
		<b>OPERATING LEASE</b>	
		Definition of Operating Lease	7-205.1
		Operating Leases	7-205
		Related Party Operating Lease	7-206.2

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>OPERATIONS AUDITS</b>		Evaluating the Adequacy of Cost or Pricing Data or Information Other Than Cost or Pricing Data in Price Proposals	9-200
Field Work Standards for Operations Audits (Performance Audits)	2-500	Evaluations of Information Other Than Cost or Pricing Data in Support of Requests for Exception From Cost or Pricing Data Requirements	14-907
Operations Audits – Exit Conferences	4-304.5	Information Other Than Cost or Pricing Data Requirements	9-206
Operations Audits – Interim Conferences	4-303.3	Reporting Results of Evaluations of Pricing Proposals with Cost or Pricing Data or Information Other than Cost or Pricing Data	9-211
Operations Audits	14-500	<b>OTHER TRANSACTION</b>	
Programming Operations Audits at NASA Locations	15-106.3	Evaluations of Other Transaction (OT) Agreements	14-909
Reporting Standards for Operations Audits (Performance Audits)	2-600	<b>OVERHEAD COSTS</b>	
Special Considerations for Entrance Conferences on Major Operations Audits	4-302.2	<b>See Indirect Costs</b>	
Use of DCAA Operations Audits by the Should-Cost Review Team	9-1309	<b>OVERTIME</b>	
<b>ORGANIZATION AND REORGANIZATION</b>		Evaluation of Overtime, Extra-Pay Shifts, and Multi-Shift Work	6-409
Organization and Reorganization Costs	7-1707	Evaluation of Uncompensated Overtime	6-410
Organization and Reorganization References	7-1710	Overtime Authorizations	5-911.5
<b>OTHER DIRECT COST</b>		<b>PARAMETRIC COST ESTIMATES</b>	
Audit of Indirect and Other Direct Cost System Internal Controls	5-1000	Audit of Parametric Cost Estimates	9-1000
Definition of Other Direct Costs	9-602	Evaluation of Parametric Cost Estimates	9-1003.2
Evaluating Estimated Other Direct Costs (ODC)	9-600	Uses of Parametric Cost Estimates	9-1002.3
General Audit Policy - Indirect and Other Direct Costs	5-1003	<b>PATS</b>	
Indirect and Other Direct Costs Preparation and Submissions	5-1008	Auditor Participation on Contractor and Government Process Action Teams (PATs); Integrated Product Teams (IPTs); Management Councils; and Related Streamlined Acquisition Initiatives	1-800
Other Direct Cost Evaluation Considerations and Techniques	9-604	Auditor's Role on Contractor and Government Teams Such as PATs, Steering	
<b>OTHER THAN COST OR PRICING DATA</b>			
Audits of Proposals Based on Information Other Than Cost or Pricing Data	9-207		
Determining Adequacy of Information Other than Cost or Pricing Data	9-208		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Committees, and Management Advisory Boards	1-801	Contract Risk Associated with Potentially Overfunded Pension Plans	7-606.1
<b>PATENT COSTS</b>		Treatment of Fringe Benefit Costs Including Pension Plans	13-509
Patent Costs and Royalty Costs	7-700	Types of Pension Plans	7-604
Patent Costs	7-702	<b>PERSONNEL POLICIES</b>	
Patent costs	A-300 31.205-30	Evaluation of Personnel Policies and Procedures	6-407
Patent Costs/Income Related to Small Business and Nonprofit Organizations	7-702.2	<b>PHYSICAL INVENTORIES</b>	
<b>PAYROLL</b>		Physical Inventories (MMAS Standard 5)	5-710
Evaluation of Payroll Preparation and Payment	6-406	Physical Inventories and Adjustments	6-306
Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8	<b>POOL</b>	
Review of Payroll Preparation and Payment	5-912	See Allocation Methods	
<b>PENALTIES ON UNALLOWABLE COSTS</b>		<b>POST CONTRACT AWARD ACCOUNTING SYSTEM AUDITS</b>	
Indirect cost rate certification and penalties on unallowable costs	A-300 31.110	Post Contract Award Accounting System Audits	5-203
Penalties on Unallowable Costs	6-609	Preaward Surveys of Prospective Contractor Accounting Systems and Post Contract Award Accounting System Audits	5-200
<b>PENSION COST</b>		<b>POST-RETIREMENT BENEFITS (PRB)</b>	
Accounting for Pension Costs in Accordance with Financial Accounting Standards Board (FASB) Statement No. 87	7-607	Costs of Post-retirement Benefits (PRB) Other Than Pensions	7-609
Adjustment of Pension Costs	7-1709	<b>POSTAWARD AUDIT</b>	
Assignment of Pension Cost	8-412.2	Audit Program for Postaward Audits	14-114
Cost Accounting Standard 412 --- Composition and Measurement of Pension Costs	8-412	Audit Reports on Postaward Audits of Cost or Pricing Data	10-600
Cost Accounting Standard 413 --- Adjustment and Allocation of Pension Cost	8-413	Establishing the Baseline for Audit, Determining the Defective Data, and Calculating the Recommended Price Adjustment (Postaward Audits)	14-116
Pension Costs	7-600	Findings and Conditions Requiring Further Pursuit as Potential Cases of Fraud (Postaward Audits)	14-121
Review of Contractor Insurance Cost and Pension Cost	5-1303	Interface with the General Accounting Office in the Performance of Postaward Audits	1-206
<b>PENSION PLAN</b>			
Advance Agreements for Pension Plan Costs	7-606		
Considerations in Evaluating Acceptability of Claimed Pension Plan Costs	7-605		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Non-DoD Postaward Audits	15-102.10	Audit Of Cost Estimates	
Postaward Audit Already		And Price Proposals	9-000
Performed by FAO	1-206.1	Audit of Part(s) of a Pro-	
Postaward Audit not Com-		posal and Applications of	
pleted by FAO	1-206.2	Agreed-Upon Procedures	
Postaward Audits of Con-		– Price Proposals	9-108
tractor Cost or Pricing		Audit Reports on Price Pro-	
Data	14-100	posals	10-300
Postaward Audits of Cost or		Auditor Attendance at a Ne-	
Pricing Data for Possible		gotiation Conference for a	
Defective Pricing	4-304.3	Price Proposal	15-400
Requirement for Postaward		Audits of Lower-Tier Pro-	
Audit After Revision to		posals Not Included in	
an FPRA	9-1211	Prime Contract Price Pro-	
Requirements and Program		posals	9-106
Plans (Postaward Audits)	14-113	Coordination of Requests for	
Statistical Sampling Tech-		Audit of Price Proposals	15-305.4
niques in Postaward Au-		Evaluating the Adequacy of	
dits	14-120.5	Cost or Pricing Data or	
Subcontract Audit Proce-		Information Other Than	
dures (Postaward Audits)	14-119	Cost or Pricing Data in	
The DCAA Postaward Audit		Price Proposals	9-200
Program	14-102	Evaluation of Data Rights	
<b>PRB</b>		Price Proposals	9-109
<b>See Post-Retirement Benefits</b>		Field Pricing of Subcontract	
<b>PREAWARD SURVEY</b>		Proposals Included in	
Preadward Survey of a Pro-		Prime Contract Price Pro-	
spective Contractor's Ac-		posals	9-104
counting System	5-202	Incorporating Cost Avoid-	
Preadward Surveys of Pro-		ance Recommendations	
spective Contractor Ac-		into Audits of Price Pro-	
counting Systems and		posals	9-308
Post Contract Award Ac-		Intracompany Proposals In-	
counting System Audits	5-200	cluded in Prime Contract	
<b>PRECONTRACT COSTS</b>		Price Proposals	9-105
Precontract costs	A-300 31.205-32	Parametric Estimating Crite-	
Precontract Costs, Costs Af-		ria for Price Proposals	9-1003
ter Completion, or Costs		Price Proposals Bill of Mate-	
Over Contract Amount	6-202	rial Evaluations	9-403
<b>PREDETERMINED FIXED</b>		Price Proposals Format and	
<b>RATES</b>		Support	9-304
Predetermined Fixed Rates	13-605	Price Proposals	4-304.2
<b>PRICE PROPOSAL</b>		Processing Requests for Au-	
Adequacy of Cost Account-		dit of Subcontractor Price	
ing System for Prepara-		Proposals	9-104.4
tion of Price Proposals	9-302	Profit in Price Proposals	9-900
Applicability to Price Pro-		Reporting the Audit Opinion	
posals	9-1006.3	in Price Proposal Audit	
Application of Agreed-Upon		Reports	9-213
Procedures – Price Pro-		Types of Audit Opinions in	
posals	9-209	Price Proposal Audit Re-	
		ports	9-212

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Use of Specialist Assistance in Price Proposal Technical Evaluations	9-306	<b>PROGRESS PAYMENT</b>	
Written and Telephone Requests for Specific Cost Information on Price Proposals	9-107	Approval of Progress Payment Requests	14-202.2
<b>PRICING/COST ANALYSIS</b>		Audit of Progress Payments	14-200
Pricing/Cost Analysis and Negotiated Purchases	5-610	Audit of Proposals for Flexible Progress Payment Rates	9-1400
<b>PROCESS ACTION TEAM</b>		Audit Responsibility - Progress Payments	14-203
See PAT		Audit Scope - Progress Payments	14-204
<b>PRODUCTION</b>		Audits of Progress Payments for NASA	15-106.6
<b>SCHEDULING AND CONTROL</b>		Costs to be included in Progress Payment Requests	14-202.4
Audit of Production Scheduling and Control	14-700	Interest – Progress Payments	14-207
<b>PROFESSIONAL ACTIVITY COST</b>		Subcontractor Progress Payments, Performance-Based Payments and Commercial Financing Payments	5-1107.7
Dues, Membership Fees and Professional Activity Costs	7-1100	Timing and Scope of Flexible Progress Payment Audit	9-1402
Professional Activity Costs	7-1103	<b>PROPRIETOR/PARTNER SALARIES</b>	
Trade, business, technical and professional activity costs	A-300 31.205-43	Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411
<b>PROFESSIONAL JUDGMENT</b>		<b>PROTEGE</b>	
Professional Judgment (GAGAS 3.33)	2-204	See Mentor	
<b>PROFIT</b>		<b>PUBLIC RELATIONS AND ADVERTISING COST</b>	
Audit Policies -- Profit Evaluations	9-906	Allowability of Public Relations and Advertising Cost	7-1202.2
Civilian Agency Profit Policies and Procedures	9-904	Public Relations and Advertising Costs	7-1200
Evaluating Profit or Loss	12-307	Public relations and advertising costs	A-300 31.205-1
Offsets – Profit Evaluations	9-906.5	<b>PUBLICATION COST</b>	
Other Methods for Establishing DoD Profit Objectives	9-903	Publication Costs	7-1204
Profit in Price Proposals	9-900	<b>PURCHASE METHOD</b>	
Profit on Equitable Adjustment Claims	12-703	Assets Acquired in a Business Combination Using the Purchase Method of Accounting.	8-404.2
Profit	12-802.7	Purchase Method	7-1704.2
Pyramiding of Costs and Profit on Material Purchases	9-404.5		
Responsibility for Evaluation of Proposed Profit	9-905		
Weighted Guidelines for DoD Profit Policy	9-902		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>PURCHASED LABOR</b>		Systematic Random Selection	B-705
Purchased Labor -- Personnel Procured From Outside Sources	7-2102	Unrestricted Random Selection Procedures	B-704
<b>PURCHASING</b>		<b>REAL TIME</b>	
Audit of Purchasing System Internal Controls	5-600	See <b>Flash Reports</b>	
Audit Scope - Purchasing Controls	5-605	<b>REASONABLENESS</b>	
Contractor Purchasing System Review (CPSR)	5-1302.2	See <b>Cost Principles</b>	
Effect of Purchasing Procedures on Prices Paid	9-404.2	<b>RECEIVING AND INSPECTION</b>	
Purchasing and Subcontract Practices at NASA Contractors	3-S204	Receiving and Inspection	6-311
Purchasing and Subcontracting System Reviews	5-1302	<b>RECRUITMENT COSTS</b>	
Purchasing and Subcontracting	6-310	Evaluation of Recruitment Costs and Practices	6-408
Purchasing File Data	5-608.3	Recruitment costs	A-300 31.205-34
Purchasing Management and Administration (Make or Buy)	5-608	<b>REFERENCES SECTION</b>	
Purchasing Source Selections	5-609	References Section (Reports-General)	10-208
Purchasing System -- Contract Clause Flow Down	5-607	<b>REGRESSION ANALYSIS</b>	
Purchasing System - Information Technology System Internal Controls	5-612	Adjustments for Economic Factors in Regression Analysis	E-207
<b>QUALITY CONTROL SYSTEM</b>		Correlation and Regression Analysis	E-200
Supplement. Description of DCAA Quality Control System	2-S10	Curvilinear Regression Analysis	E-203
<b>QUI TAM</b>		Multiple Regression Analysis	E-204
Qui Tam Actions Under the False Claims Act	4-709	Other Considerations in Using Regression Analysis	E-208
<b>QUICK-CLOSEOUT</b>		Simple Linear Regression Analysis	E-202
Indirect Cost Rate Calculation and Cost Distribution - Quick-Closeout	6-611	<b>REIMBURSEMENT CLAIMS</b>	
Quick-Closeout Procedure Reports	10-903	Evaluation of Contractor's Procedures for Preparing Reimbursement Claims	6-1006
Quick-Closeout Procedures (See 6-1010)	6-611.2	Preparation and Submission of Reimbursement Claims by Contractors	6-1004
Quick-Closeout Procedures	6-1010	<b>RELATED PARTY LEASE</b>	
<b>RANDOM SELECTION</b>		See <b>Lease Cost</b>	
Random Selection Methods	B-700	<b>RELATED PARTY TRANSACTIONS</b>	
Random Selection	B-702	Review of Off-Balance Sheet Arrangements and Related Party Transactions	14-306
		<b>RELATIONSHIP</b>	
		Relationship --- DCAA and GAO	1-202

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Relationship --- DCAA and the Office of the Secretary of Defense	1-103	<b>REPORT ADMINISTRATIVE REQUIREMENTS</b>	
Relationship Between Business Organizations	7-1807	Report Administrative Requirements (Reports-General)	10-203
Relationship Between FAR and IRS Regulations on Depreciation	7-402.3	<b>REPORT DISTRIBUTION</b>	
Relationship of Hospital Operations to Institutional Activities	13-506.1	Additional Report Distribution Requirements for Non-DoD Organizations	15-1S6
Relationship of ICAPS and Mandatory Annual Audit Requirements (MAARs)	3-303	Audit Report Distribution to Onsite FLAs	15-308
Relationship with Component Remedies Coordinators	1-407	Report Distribution – CACS and Repricings	10-905
Relationship with Contractors	1-500	Report Distribution and Restrictions - Adequacy	10-804.7
Relationship with DoDIG, NASA IG and Other Executive Branch Internal Audit Organizations	1-404	Report Distribution and Restrictions – CAS Cost Impact	10-809.7
Relationship with Government Legal Counsel in Contract Disputes, Bid Protests, and Other Matters	1-406	Report Distribution and Restrictions – Compliance	10-805.7
Relationship With Investigative Agencies of the Government	1-405	Report Distribution and Restrictions - Compliance	10-807.6
Relationship with Members of Congress and Congressional Committees	1-409	Report Distribution and Restrictions - Concurrent	10-806.8
Relationship with the DoDIG and Military Inspectors General	1-404.7	Report Distribution and Restrictions - Noncompliance	10-808.7
Relationship with the Internal Revenue Service (IRS)	1-408	Report Distribution and Restrictions (Agreed - Upon Procedures)	10-1011
Relationship with the News Media	1-600	Report Distribution and Restrictions (Proposal Reports)	10-307
<b>RELOCATION COSTS</b>		Report Distribution and Restrictions (Reports-General)	10-212
Employee Relocation Costs	7-1004	Report Distribution and Restrictive Markings	13-706.7
Employee Travel Costs and Relocation Costs	7-1000	<b>REPORTING STANDARDS</b>	
Relocation costs	A-300 31.205-35	Application of the Reporting Standards	2-407
<b>RELYING</b>		Government Reporting Standards for Performance Audits (GAGAS Chapter 8)	2-602
Relying Upon the Work of Others	4-1000	Reporting Standards	2-400
		Reporting Standards for Operations Audits (Performance Audits)	2-600

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>REQUEST FOR RECONSIDERATION</b>		Physical Unit-Sample Evaluation	
Contractor's Request for Reconsideration or Claims of Disapproved Costs	6-908	Method/Software	B-507.1
<b>REQUESTING AUDIT GUIDANCE</b>		<b>SAMPLE SELECTION</b>	
Requesting Audit Guidance -- Regional Offices and Headquarters	4-900	Describing the Sample Selection Method – Variables	B-506
<b>RESEARCH CONSORTIUM</b>		Describing the Sample Selection Method	B-406
Cooperative Research Consortium Costs	7-2115	Dollar Unit-Sample Selection	B-506.2
<b>RESTRUCTURING COSTS</b>		Physical Unit-Sample Selection	B-506.1
Auditing Incurred Restructuring Costs	7-1914	Use of Information Technology to Assist in Sample Selection	B-706
Definition of Restructuring Costs	7-1906.1	<b>SAMPLE SIZE</b>	
External Restructuring Costs.	A-400 231.205-70	Determining Sample Sizes	B-405
Restructuring Costs	7-1900	Establishing the Sample Size	B-505
Restructuring Costs	8-406.2	<b>SAMPLING RELIABILITY PARAMETERS</b>	
<b>RISK ASSESSMENT</b>		Acceptance-Sampling Reliability Parameters	B-404.1
<b>See Audit Planning</b>		Developing Sampling Reliability Parameters – Attributes	B-404
<b>ROYALTY COSTS</b>		Developing Sampling Reliability Parameters – Variables	B-504
Patent Costs and Royalty Costs	7-700	Estimation-Sampling Reliability Parameters	B-404.2
Royalty Costs	7-703	<b>SBUs</b>	
<b>SALE AND LEASEBACK</b>		Accounting Considerations for SBUs	7-1808.3
Sale and Leaseback Transactions	7-207	Characteristics of SBUs	7-1804
<b>SALVAGE VALUE</b>		Joint Ventures, Teaming Arrangements, and Special Business Units (SBUs)	7-1800
Salvage Values	7-408	<b>SCATTER DIAGRAM</b>	
Under Class Life ADR-Salvage Value	7-408.3	Construction – Scatter Diagram	E-104.2
Under the General Rules-Salvage Values	7-408.2	Correlation and Use of Scatter Diagrams	E-100
Use and Bases-Salvage Value	7-408.1	The Scatter Diagram	E-104
<b>SAMPLE EVALUATION</b>		<b>SCRAP</b>	
Acceptance-Sample Evaluation Method/Software	B-407.1	Audit Guidelines-Scrap and Spoilage	6-307.2
Dollar Unit-Sample Evaluation Method/Software	B-507.2	Scrap, Spoilage, and Rework	9-407.3
Estimation-Sample Evaluation Method/Software	B-407.2	Spoilage, Excess Scrap, and Obsolete Material	6-307
Identifying the Attribute Sample Evaluation Method/Software	B-407	<b>SCRUBBING OVERHEAD</b>	
Identifying the Variables Sample Evaluation Method/Software	B-507	<b>See Correction Costs</b>	



<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>SEC</b>		Should-Cost Team Reviews	9-1300
<b>See Securities And Exchange Commission</b>		Types of Should-Cost Reviews	9-1303
<b>SECRETARY OF DEFENSE</b>		Use of DCAA Operations	
Relationship --- DCAA and the Office of the Secretary of Defense	1-103	Audits by the Should-Cost Review Team	9-1309
<b>SECURITIES AND EXCHANGE COMMISSION</b>		<b>SOFTWARE</b>	
Contractor Securities and Exchange Commission Reports	3-1S1	Acceptance-Sample Evaluation Method/Software	B-407.1
<b>SECURITY REQUIREMENTS</b>		Accounting for Costs of Computer Software to be Sold, Leased or Otherwise Marketed (FASB No. 86)	7-106
Security Requirements and Procedures	1-503.1	Accounting for the Costs of Computer Software for Internal Use (SOP 98-1)	7-104
Security Requirements for Contractor Information	1-507	Advantages, Terminology, and Software	I-106
<b>SELLING COSTS</b>		Application Software Tracking and Mapping	4-504.2
Allocability of Selling Costs	7-1304	Commercial-Off-The-Shelf (COTS) Software	5-406.5
Foreign Selling Costs	7-1306.2	Computer Software Developed or Obtained for Internal Use (SOP 98-1)	7-105.4
Selling Costs Under Foreign Military Sales (FMS) Contracts	7-1307	Dollar Unit-Sample Evaluation Method/Software	B-507.2
Selling Costs	7-1300	Estimation-Sample Evaluation Method/Software	B-407.2
Selling costs	A-300 31.205-38	Generalized Audit Software	4-504.1
Special Considerations for Allocability of Selling Costs	7-1304.2	Identifying the Attribute Sample Evaluation Method/Software	B-407
<b>SERVICE ORGANIZATIONS</b>		Identifying the Variables Sample Evaluation Method/Software	B-507
Assessment of Internal Controls at Service Organizations	3-104.19	Physical Unit-Sample Evaluation Method/Software	B-507.1
Special Considerations for Auditing Purchased Services Acquired from Service Organizations	6-314	Sampling Software	4-606
<b>SETTLEMENT OF INDIRECT COSTS</b>		Software Acquisition, Development and Modification	5-409
Expediting Settlement of Indirect Costs on Completed Contracts	6-711.1	In-House Software Development	5-409.1
Expediting Settlement of Indirect Costs on Terminated Contracts	6-711.2	Software Modifications	5-409.2
Expediting Settlement of Indirect Costs	6-711	Utility Software	4-504.5
<b>SEVERANCE</b>			
<b>See Termination Payments</b>			
<b>SHOULD-COST</b>			
Criteria for Performing Should-Cost Reviews	9-1304		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>SOFTWARE FOR INTERNAL USE</b>		Statistical Sampling Plan Elements Common To Attribute and Variable Sampling	B-300
Accounting for the Costs of Computer Software for Internal Use (SOP 98-1)	7-104	Statistical Sampling Techniques in Postaward Audits	14-120.5
<b>SPECIAL ACCESS PROGRAMS (SAP)</b>		Statistical Sampling Techniques	B-000
Financial Liaison Advisory Services for Special Access Programs (SAP)	15-307	Use of Statistical Sampling to Segregate Unallowable Costs	7-1002.4
<b>SPECIAL BUSINESS UNIT</b>		Use of Statistical Sampling Work Sampling --- An Application of Statistical Sampling	13-308.4
See SBUs		<b>STORING AND ISSUING</b>	
<b>SPECIAL FACILITIES</b>		Storing and Issuing	6-312
Allocation of Special Facilities Operating Costs	7-300	<b>STRATIFICATION</b>	
Criteria for "Special Facilities"	7-302	Data Stratification for Audit Purposes	B-600
Determination of Costing Rates for Special Facilities	7-305	Definition of Stratification	B-602
Treatment of Grants for Special Facilities	7-307	Purpose of Stratification	B-604
<b>STANDARD COSTS</b>		Stratification by Dollars	B-607
Cost Accounting Standard 407 --- Use of Standard Costs for Direct Material and Direct Labor	8-407	Stratification in Concurrent Auditing	B-606
Cost Estimates Based on Standard Costs	9-314	Stratification of the Work Sample	I-403
Evaluation of Other Labor Systems (Standard Costs and Proprietor/Partner Salaries)	6-411	Types of Stratification	B-605
<b>STATEMENT OF CONDITION AND RECOMMENDATIONS</b>		Use of Information Technology Equipment for Stratification	B-608
Statement of Condition and Recommendations (System Reports)	10-409	<b>STRIKE PERIOD COSTS</b>	
<b>STATISTICAL SAMPLING</b>		Labor Settlement and Strike Period Costs	7-800
Design of the Judgmental or Statistical Sampling Plan	B-200	Strike Period Costs	7-803
Impact of Other Sources of Reliance on Amount of Statistical Sampling	B-100	<b>SUBCONTRACT AUDIT PROCEDURES</b>	
Statistical Sampling for Attributes	B-400	Subcontract Audit Procedures (Postaward Audits)	14-119
Statistical Sampling for Variables	B-500	<b>SUBCONTRACT AWARD</b>	
Statistical Sampling Methods	B-202	Impact on Subcontract Awards	7-2122.4
		Subcontract Award and Administration	5-611
		<b>SUBCONTRACT INCURRED COSTS</b>	
		Subcontract Incurred Costs	6-802
		<b>SUBCONTRACT PROPOSAL</b>	
		Basic Responsibilities for Subcontract Proposals	9-104.1

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Evaluating Major Subcontract Proposal Cost Estimates	9-406	Supplemental Requirements for Department of the Treasury Contracts	15-115
Field Pricing of Subcontract Proposals Included in Prime Contract Price Proposals	9-104	Supplemental Requirements for Department of Transportation Contracts	15-114
Reports on Intracompany and Subcontract Proposals	10-303.2	Supplemental Requirements for DFAS – Columbus Center	6-1007.9
<b>SUBSCRIPTION COSTS</b>		Supplemental Requirements for Environmental Protection Agency Contracts	15-116
Dues, Memberships, and Subscription Costs	7-1102	Supplemental Requirements for Maryland Procurement Office (MPO) Contracts	6-1007.8
<b>SUPERVISION</b>		Supplemental Requirements for Maryland Procurement Office Contract Closeouts	6-1009.4
Supervision (GAGAS 6.04a)	2-302.2	Supplemental Requirements for NASA Contracts	15-106
Supervision (GAGAS 7.44)	2-503	Supplemental Requirements for National Science Foundation (NSF) Contracts	15-117
<b>SUPPLEMENTAL REPORTS</b>		Supplemental Requirements for U.S. Army Corps of Engineers (COE) Contracts	15-118
General Requirements for Supplemental Reports	10-214.2	<b>SUSPECTED</b>	
Supplemental Reports	10-214	Responsibilities for Detection and Reporting of Suspected Irregularities	4-700
<b>SUPPLEMENTAL REQUIREMENTS</b>		Suspected Anticompetitive Procurement Practices	4-705
Supplemental Requirements for Agency for International Development (AID) Contracts	15-107	Suspected Contractor Provision of Improper Gifts/Gratuities to Government Personnel	4-703
Supplemental Requirements for Department of Agriculture Contracts	15-108	Suspected Fraud and Unlawful Activity --- General	4-702
Supplemental Requirements for Department of Commerce Contracts	15-109	Suspected Illegal Political Contributions	4-706
Supplemental Requirements for Department of Education Contracts	15-119	Suspected Irregularities	15-102.8
Supplemental Requirements for Department of Energy Contracts	15-110	Suspected Violations of the Anti-Kickback Act (41 U.S.C. 51 to 58)	4-704
Supplemental Requirements for Department of Health and Human Services (DHHS) and Health Care Financing Administration (HCFA) Contracts.	15-111	<b>SUSPENSION</b>	
Supplemental Requirements for Department of Labor Contracts	15-113	Evaluating Contractor Compliance with Administra-	
Supplemental Requirements for Department of the Interior Contracts	15-112		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
tive Suspension and Debarment Agreements	4-711	<b>TEAMING</b>	
<b>TABLE OF CONTENTS</b>		<b>ARRANGEMENTS</b>	
Table of Contents (Reports-General)	10-209	Accounting Considerations for Teaming Arrangements	7-1808.2
<b>TANGIBLE</b>		Joint Ventures, Teaming Arrangements, and Special Business Units (SBUs)	7-1800
Cost Accounting Standard 404 --- Capitalization of Tangible Assets	8-404	<b>TECHNICAL EVALUATIONS</b>	
Cost Accounting Standard 409 --- Depreciation of Tangible Capital Assets	8-409	Incorporating Technical Evaluations into the Audit Report	9-307
<b>TAXES</b>		Technical Evaluations Impact on Audit Report Schedule	9-103.8
Contractor Internal Revenue Service and State Taxes Reports	3-1S2	Use of Specialist Assistance in Price Proposal Technical Evaluations	9-306
Domestic and Foreign Taxes - Differential Allowances	7-2121	<b>TECHNICAL SERVICE</b>	
Employment Taxes in Mergers and Consolidations	7-1406	<b>CONTRACTS</b>	
Employment Taxes of Successor Contractors	7-1405	Audit Responsibility – Technical Service Contracts	6-205.2
Employment Taxes	7-1404	Technical Service Contracts	6-205
Environmental Taxes	7-1409	<b>TECHNICAL SPECIALIST</b>	
Expressly Unallowable Taxes	7-1402	<b>ASSISTANCE</b>	
Federal Excise Taxes	7-1407	Deciding Whether Technical Specialist Assistance is Needed	D-100
Foreign Taxes	7-1408	Evaluation, Use, and Impact of the Results of Government Technical Specialist Assistance	D-300
Guidance in Determining Allowable State and Local Taxes	7-1403.4	Procedures for Requesting Technical Specialist Assistance	D-200
Joint Venture, Teaming Arrangement, and SBU Federal Taxes	7-1809	Technical Specialist Assistance	D-000
Payroll Costs - Estimated Taxes and Fringe Benefits	9-703.8	<b>TERMINATION</b>	
Special Considerations--- Revenue Based State Taxes	7-1403.6	Applicable Cost Principles - Termination Audits	12-104
State and Local Taxes	7-1403	Audit Opinion - Termination Audit Reports on Termination Settlement Proposals	10-706.1
Taxes	7-1400	Auditing Contract Termination, Delay/Disruption, And Other Price Adjustment Proposals Or Claims	12-000
<b>TEAM REVIEWS</b>	A-300 31.205-41	Auditing Other Termination Costs	12-305
Insurance/Pension Team Reviews	5-1303.1	Auditing Termination Inventory	12-304
Nature and Purpose of Team Reviews	9-1302		
Participation on Joint Team Reviews	5-1300		
Should-Cost Team Reviews	9-1300		
Team Reviews	5-1203.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Auditing Termination Settlement Expenses	12-309	<b>TRICARE</b>	
CAS 413.50(c)(12) Adjustment For Segment Closing, Plan Termination or Benefit Curtailment	8-413.3	Contract Audit Services for TRICARE	14-902
Contract Termination Procedures---Overview	12-100	TRICARE Program Background	14-902.1
Contractor Organization and Systems (Termination Reports)	10-707	<b>TIME AND MATERIAL</b>	
Costs Continuing After Termination	12-305.7	Time and Material Contracts	6-204
Distribution (Termination Reports)	10-708	<b>TIME SERIES</b>	
Employee Termination Payments	7-2107	Illustration of Computation of the Least-Squares Line for a Time Series	E-311
Executive Summary (Termination Reports)	10-704	Time Series Charts	E-300
Impact of Limitation of Cost or Funds Clause on Termination Settlements	12-408	<b>TIMEKEEPING</b>	
Indirect Costs – Termination Inventory	12-304.15	Automated Timekeeping Systems	5-909.2
Introduction (Termination Reports)	10-701	Evaluation of Timekeeping	5-909
Partial Termination	12-103	Manual Timekeeping Systems	5-909.1
Reasonableness of Special Termination Plan Costs	7-2107.7	Procedures for Evaluating Timekeeping Controls	6-405.2
Report Format and Contents (Termination Reports)	10-702	<b>TINA</b>	
Results of Audit (Termination Reports)	10-706	<b>See Truth In Negotiations Act</b>	
Scope of Audit (Termination Reports)	10-705	<b>TRANSACTION FEES</b>	
Subject of Audit (Termination Reports)	10-703	Bank and Purchase Card Transaction Fees	7-2110
Termination costs	A-300 31.205-42	<b>TRANSFER OF RECORDS</b>	
Termination Inventory Schedules	12-304.2	Other Access to Records Issues -- Transfer of Records from Hard Copy to Computer Medium	1-505
Termination Inventory Undeliverable to the Government	12-304.10	<b>TRAVEL COSTS</b>	
Termination of Subcontracts for the Convenience of the Contractor Under Cost-Type Contracts	12-406	Employee Travel Costs and Relocation Costs	7-1000
Termination Payments to Owners and Executives	6-414.6	Employee Travel Costs	7-1002
Termination Plans, Early Retirement Incentives, and Severance Payments	7-2107.1	Travel Costs on Contractor Aircraft - Owned, Leased, or Chartered	7-1003
		Travel Costs	12-305.6
		Travel costs	A-300 31.205-46
		<b>TREASURY RATE</b>	
		<b>See Cost of Money</b>	
		<b>TRUTH IN NEGOTIATIONS ACT (TINA)</b>	
		Truth in Negotiations Act (TINA)	14-103
		<b>UNABSORBED OVERHEAD</b>	
		<b>See Claims</b>	
		<b>UNADJUSTED PRICING ACTIONS</b>	
		<b>See Termination</b>	

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
<b>UNALLOWABLE COST</b>		Audit Responsibility – Voluntary Refunds	4-802.2
Accounting for unallowable costs	A-300 31.201-6	Payments for Involuntary versus Voluntary Terminations	7-2107.3
Cost Accounting Standard 405 --- Accounting for Unallowable Costs	8-405	Voluntary Disclosure Program	4-707
Indirect cost rate certification and penalties on unallowable costs	A-300 31.110	Voluntary Management Reductions	6-604.2
Penalties on Unallowable Costs	6-609	Voluntary Refunds for "Windfall Profits"	4-802
Screening of Unallowable Costs	5-1009.1	<b>VOUCHERS</b>	
Unallowable Costs Screening and Segregation	5-1009	Deductions on Public Vouchers for Suspensions and Disapprovals	6-907
Unallowable Costs	7-1705.4	Determination of Allowable Costs Under Cost-Reimbursement Vouchers	6-1005
Use of Statistical Sampling to Segregate Unallowable Costs	7-1002.4	Direct Submission of Interim Public Vouchers to Disbursing Offices (Direct Billing)	6-1007
<b>UNCOMPENSATED OVERTIME</b>		Distribution of Public Vouchers	6-1011
Evaluation of Uncompensated Overtime	6-410	Procedures for Processing Non-DoD Cost-Reimbursement Vouchers	15-103
<b>UNIT CURVE THEORY</b>		Processing of Completion Vouchers	6-1009
The Unit Curve Theory	F-203	Receipt-Completion Vouchers	6-1009.1
<b>UNSATISFACTORY</b>		Responsibilities for Processing and Approval of Interim and Completion Cost-Reimbursement Vouchers	6-1000
Special Reporting of Unsatisfactory Conditions	4-800	Responsibility for Examination and Approval of Reimbursement Vouchers	6-1003
Systemic and/or Unsatisfactory Conditions	10-606.6	Review and Approval of Interim Public Vouchers Submitted to the Auditor	6-1008
Unsatisfactory Conditions (Serious Weaknesses, Mismanagement, Negligence, etc.) on the Part of Contractor or Government Personnel	4-803	Review-Completion Vouchers	6-1009.2
Unsatisfactory Conditions or Other Audit Recommendations	10-1105.2	Timeliness of the Receipt and Review-Completion Vouchers	6-1009.3
Unsatisfactory Conditions	9-805	<b>WARRANTY COSTS</b>	
<b>USEFUL LIFE</b>		Audit Considerations of Warranty Costs in Negotiating Final Price under	
Estimated Useful Life for Depreciation	7-405		
<b>UTILIZATION OF LABOR</b>			
Evaluation of Quantitative and Qualitative Utilization of Labor	6-412		
<b>UNIVERSITIES</b>			
See Educational Institutions			
<b>VOLUNTARY</b>			
Audit Responsibility – Voluntary Disclosure	4-707.2		

<i>TOPIC</i>	<i>REFERENCE</i>	<i>TOPIC</i>	<i>REFERENCE</i>
Fixed-Price Incentive Contracts	7-1606	Access to DCAA Working Papers	4-202.2
Coordination with the PCO/ACO and Technical Staff on Warranty Costs	7-1605	Audit Programs and Working Papers for Disclosure Statement Adequacy Audits	8-205
Definition of Warranty Costs and Accounting for Such Cost	7-1603	Audit Working Papers	4-400
Service and warranty costs	A-300 31.205-39	Computer-Aided Working Papers	4-407
Warranty Costs and/or Correction of Defect Costs	7-1600	Copies of Contractor Data in Working Papers	4-406
<b>WASHINGTON AREA</b>		Format and Contents of Working Papers	4-403
Washington Area Offices	6-806	Revisions to the Audit Working Papers after the Audit Report is Issued	4-409
<b>WORK SAMPLING</b>		Working Papers - Agenda Sheet	4-404
Conducting and Analyzing Work Sampling	I-300	Working Papers (GAGAS 6.22)	2-307
Defining Audit Objective, Universe, and Work Sampling Method	I-203.1	Working Papers (GAGAS 7.66 - 7.71)	2-507
Planning for Work Sampling	I-200	Working Papers Files	4-405
Work Sampling --- An Application of Statistical Sampling	I-105	<b>WRITE-UP</b>	
Work Sampling --- Assessing the Reasonableness of Labor Costs	I-104	Allowability of Asset Valuation Write-ups	7-1705.3
Work Sampling Concerns	I-400	GAAP for Write-ups (or Write-downs)	7-1705.1
Work Sampling Overview	I-100	Summary of Audit Guidelines for Write-ups	7-1705.5
Work Sampling	I-000	<b>ZERO-BASED BUDGETING</b>	
<b>WORK STUDY GRANTS</b>		Developing the Programmed Hours -- Zero-Based Budgeting (ZBB)	3-103.2
<b>See Educational Institutions</b>			
<b>WORKING PAPERS</b>			
Access to Audit Working Papers Relating to Incomplete/In-process Assignments	1-203.2		